

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT "SMC" BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
AND MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 648/SRT/2024
(Assessment Year: 2010-11)

Nitin Madhukar Mahajan, G-4, Yogi Krupa Society, Harni Warasiya Ring Road, Opp. Shredi Nagar, Vadodara-390006 PAN : AQQPM2181G	Vs.	The ITO, Ward-1(4), Bharuch
(Appellant)	..	(Respondent)
Appellant by :	Shri Nitin Madhukar Mahajan (Assessee)	
Respondent by:	Shri Ashish Kumar, Sr. D.R.	
Date of Hearing	19.01.2026	
Date of Pronouncement	21.01.2026	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-

This is an appeal filed against the order dated 05-04-2024 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2010-11.

2. The assessing Officer made an addition of Rs. 30,75,000/- in respect of cash deposits made in the bank account with Axis Bank. The assessee submitted that these are the amounts earned by the assessee through sale proceeds of car, loan borrowed from friends and relatives, gift received from father in law and brother. However, neither before the A.O. nor before the Id. CIT(A) the assessee has not given any relevant documents. It was prayed that given an opportunity the assessee would produce all the documents before the JAO, the prayer of the Id. A.R. is acceded

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to directing the JAO to verify the evidences and then pass the assessment order.

3. In the result, the appeal of the assessee is partly allowed for statistical purposes.

The order is pronounced in the open Court on 21.01.2026

**Sd/-
(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Surat; Dated 21/01/2026

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आदेश की प्रतिलिपि अग्रेषित/**Copy of the Order forwarded to :**

1. अपीलार्थी / **The Appellant**
2. प्रत्यर्थी / **The Respondent.**
3. संबंधित आयकर आयुक्त / **Concerned CIT**
4. आयकर आयुक्त (अपील)/ **The CIT(A)-**
5. विभागीय प्रतिनिधि,अधिकरण अपीलीय आयकर ,/DR,ITAT, Surat,
6. गार्ड फाईल / **Guard file.**

आदेशानुसार/ **BY ORDER,**

सहायक पंजीकार (**Asstt. Registrar**)
आयकर अपीलीय अधिकरण
ITAT, Surat