

**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. 1216/SRT/2024  
(Assessment Year: 2014-15)

Ramesh Kumar Singh, JG-4, Japan Market, Ring Road, Delhi Gate, Surat PAN : <b>AYYPS3218E</b>	Vs.	The ITO, Ward-1(2)(5), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri PM Jagasheth, CA	
<b>Respondent by:</b>	Ms. Namita Patel, Sr. D.R.	
<b>Date of Hearing</b>	19.01.2026	
<b>Date of Pronouncement</b>	21.01.2026	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-**

This is an appeal filed against the order dated 19-09-2024 passed by CIT(A)/ADDL/JCIT(A), Patna for assessment year 2014-15.

2. The assessee purchased an immovable property for a consideration of Rs. 9,00,000/- and paid stamp duty of Rs. 36,000/- in A.Y. 2014-15. Since the assessee has not shown this property in balance sheet, the Assessing Officer made addition of Rs. 9,36,000/- on account of undisclosed investment in immovable property. The assessee submitted before the Assessing Officer that the assessee received gift from his father who is having agricultural income. Since the gift amount was received in

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cash, the assessee paid cash. The Assessing Officer did not dispute the fact that the assessee received gift from his father in cash. Thus, the assessee has given the details of the source of the cash amount, but the Assessing Officer as well as the CIT(A) proceeded that the assessee did not explain the source of the income of the father which was agricultural income. In fact, the assessee clearly mentioned that the assessee's father is agriculturist and this fact was not denied by the Assessing Officer. Thus, the assessee has explained the source of the cash. Therefore, we hold that the property purchased in cash was genuine transaction and the addition does not sustain.

3. In the result, the appeal of the assessee is allowed.

**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**