

**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.510/SRT/2025
(Assessment Year: 2011-12)

Shri Pramodbhai Bhikhubhai Desai, Desaiwad, Pasana, Udwada RS Udwada, Valsad PAN : ATPPD1828D	Vs.	The ITO, Ward-7, Vapi
(Appellant)	..	(Respondent)
Appellant by :	Shri Rajesh Upadhyay, A.R.	
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 08-04-2025 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2011-12.

2. The assessee is engaged in the agricultural activities. The Assessing Officer made addition of Rs. 25,81,231/- related to cash deposits. The CIT(A) partly allowed the appeal of the assessee thereby confirming the addition to the extent of Rs. 21,30,000/-. The source of the cash deposited through agricultural income shown before the A.O. as well as before the CIT(A). In fact, the assessee has given the details of payment of Rs. 5,00,000/- which was related to the use of agricultural land by Shri Ashwin B. Desai. Beside this, the assessee has also given

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the details as relates to agricultural produce which was sold on cash basis. Since all the evidence are available on record, produced before the revenue authorities and evidences were not disputed by the authorities, we hold that no addition is called for. Hence, the appeal of the assessee is allowed.

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

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