

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

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

I.T.A. No. 1/SRT/2025  
(Assessment Year: 2011-12)

Late Noorulkalam Shaikh Thru his LH Husnejamal N. Shaikh, 313, Phoolwadi, Survey No. 734, Saheb Telecom, Ved Road, Surat-395004 [PAN : AZVPS 7495 K]	Vs.	Income Tax Officer, Ward-3(2)(1), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Hiren R. Vepari, CA	
<b>Respondent by:</b>	Shri Ashish Kumar, Sr DR	
<b>Date of Hearing</b>	19.01.2026	
<b>Date of Pronouncement</b>	19.01.2026	

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

This appeal has been filed by the assessee against the order dated 23.10.2024 passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('Ld. CIT (A)' in short), under Section 250 of the Income-tax Act, 1961 ('the Act' in short) for Assessment Year 2011-12.

2. The assessee has raised following grounds of appeal:

*" (1) Validity of the assessment: The learned CIT(A) was not justified in dismissing the appeal particularly when the reasons recorded for reopening were not furnished, making the reopening fatal as it has violated the prescription of Supreme Court judgement in case of GKN Driveshafts (India) Ltd. (259-ITR-19).*

*(2) Addition of Rs.15,02,464: The learned CIT(A) was not justified in confirming the addition of u/s. 68 being cash deposited into bank."*

3. At the time of hearing before us, at the outset, the Ld. AR submitted that Ground No. 1 relating to the validity of reopening is not pressed. Accordingly, Ground No. 1 is dismissed as not pressed.

4. Ground No. 2 pertains to the addition of Rs. 15,02,464/- made by the Assessing Officer u/s 68 of the Act on account of unexplained cash deposits, which has been confirmed by the Ld. CIT(A).

5. The relevant facts for adjudication of this issue are that during the assessment proceedings, subsequent to the order of the ITAT in the assessee's own case for the earlier Assessment Year 2008-09 in ITA No. 139/SRT/2023, the Assessing Officer treated 20% of the cash deposits as income of the assessee. In the said earlier year, it was held that since the Revenue had accepted 20% of the cash deposits as income in the assessee's case, and considering the fact that the assessee had expired and the legal heirs had agreed to the taxation of 20% of such deposits, the Assessing Officer was directed to compute 20% of the cash deposits as income.

6. Since the issue stands concluded in the assessee's own case in the year 2008-09 and no distinguishing facts have been brought on record for the year under consideration, we see no reason to deviate from the earlier view. Accordingly, we direct the Assessing Officer to compute 20% of the cash deposits as income for the present Assessment Year as well. It is further noted that the assessee has already offered an amount of Rs. 1,49,736/- to tax in the return of income, as evident from the copy of the ITR placed at page 36 of the paper book. Therefore, the Assessing Officer shall give due credit for the income already offered while computing the addition. Accordingly, the addition is restricted to

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20% of the cash deposits, subject to adjustment of the income already declared, and the balance addition is deleted.

4. In the result, the appeal of the assessee is partly allowed.

**Heard, dictated and pronounced in the open Court today on 19.01.2026**

Sd/-

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Surat; Dated 19/01/2026

*btk*

Sd/-

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

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, आयकर अपीलीय अधिकरण ,/DR,ITAT, Surat,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

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