

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
Ms SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No.12/Srt/2025
(Assessment Year: 2012-13)

Rameshchandra Vasantllal & Co., Main Bazar, At N PO Madhi, Dist. Surat, Surat-394340 [PAN : AADFR1395L]	Vs.	Income Tax Officer, Ward-1, Bardoli.
(Appellant)	..	(Respondent)

Appellant by :	Shri K Gopal, AR
Respondent by:	Shri Ajay Uke, Sr. DR
Date of Hearing	19.01.2026
Date of Pronouncement	22.01.2026

ORDER

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

Delay Condoned

This appeal has been filed by the Assessee against the order dated 25.01.2024 passed by the Ld. Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("the CIT(A) in short), under Section 250 of the Income-tax Act, 1961 ("the Act"), relating to the Assessment Year 2012-13.

2. In the present case, the addition has been made in the hands of the assessee-firm, which had already ceased to exist in the name of M/s. Rameshchandra Vasantllal & Co. The total cash deposits in the said bank account amounted to Rs.61,74,461/-. It was submitted before us that this bank account was operated by Shri Rameshchandra Vasantllal Mehta, and that the entire deposits reflected therein pertain to the proprietary concern of Shri Rameshchandra Vasantllal Mehta. A bank certificate to this effect was also submitted before us.

3. We have carefully gone through the records. It is an undisputed fact that the amounts deposited in this bank account have been duly reflected in the Income Tax

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Return filed by Shri Rameshchandra Vasantlal Mehta, Proprietor of M/s. Rameshchandra Vasantlal & Co. Accordingly, no addition is called for.

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

The order is pronounced in the open Court on 22.01.2026.

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

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

(True Copy)

Surat; Dated 22.01.2026

**mv

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