

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

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

ITA No.1357/Srt/2024
(Assessment Year: 2017-18)

Balda Majur & Kamdar Sahkari Mandli Ltd., At. Balda, Ta. Nizar, Dist. Tapi-394370. [PAN : AAAAB1839R]	Vs.	Income Tax Officer, Ward-2, Bardoli.
(Appellant)	..	(Respondent)
Appellant by :	Shri Suresh K Kabra, 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:-

This appeal has been filed by the Assessee against the order dated 18.10.2024 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 2017-18.

Ground No.1

2. The Assessing Officer made an addition of Rs.30,40,000/- on account of cash deposits made during the demonetization period. The assessee submitted the bank statement reflecting cash withdrawals of Rs.14,40,000/-, Rs.15,00,000/- and Rs.1,00,000/- on **07.11.2016**, and the amount of Rs.30,40,000/-, was subsequently deposited in the bank on **10.11.2016**. Since the cash deposit is directly correlated with the prior cash withdrawals, no addition is called for.

Ground No.2

3. With regard to the addition on account of unexplained deposit of **Rs.43,91,924/-** received from **Kukermunda Taluka Panchayat** towards execution of contractual work, it is noted that the said amount represents contractual receipts. As the receipts are duly explained and arise from execution of work, no addition is warranted.

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