

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

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

ITA No.493/Srt/2025
(Assessment Year: 2011-12)

Bhikubhai Parsottambhai Patel, AP Tigra, Valsad, Valsad-396001. [PAN : AQNPP9198 F] (Appellant)	Vs.	Income Tax Officer, Ward-1, Valsad. (Respondent)
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Appellant by :	Shri Biren Shah, AR
Respondent by:	Shri Ashish Kumar, Sr. DR
Date of Hearing	20.01.2026
Date of Pronouncement	22.01.2026

ORDER

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

The captioned appeal has been filed by the Assessee against the order dated 28.02.2025 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 2011-12.

2. The Assessing Officer made an addition of Rs.10,48,000/- as unexplained cash deposits in the bank account of the assessee. The assessee filed the return of income declaring total income of Rs.30,130/- along with agricultural income of Rs.8,65,740/-. It was submitted before the Ld. CIT(A) that the assessee had furnished details of sale of agricultural produce, which are as under:

The appellant, Shri Bhikubhai P. Patel, furnished copies of sale bills and sales ledger in support of the agricultural income stated to have been earned during the financial year 2010-11. From the same, it appears that the assessee received the following amounts towards sale of agricultural produce from the parties mentioned below:

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S.No	Name of Party	Total amount received in FY 2010-11
1.	<i>Mangubhai & CO</i>	1,22,910
2.	<i>Vinay brothers</i>	10,60,404
3.	<i>Pahilaj Motumal Bulani</i>	59,862
4.	<i>Narubhai Ibrahimhai Shaikh</i>	32,935
5.	<i>Ketiwadi Baazar Samiti, Chikhl</i>	4,34,662/-
6.	<i>Laxmandas Bachomal</i>	21,900

3. We have carefully gone through the confirmations filed by the parties who purchased the agricultural produce as well as the corresponding bank statements. We have also examined the extent of land owned by the assessee and find that the assessee owns approximately 8 acres of land with orchards. Considering the evidences relating to the sale of agricultural produce, confirmations filed by the purchaser parties, and the extent of land holding, it can reasonably be presumed that the assessee earned agricultural income of Rs.8,65,740/-. In view of the above facts and evidences on record, no addition is warranted on this account.

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

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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