

**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. 556/SRT/2025
(Assessment Year: 2017-18)

Ramanbhai P. Viradiya HUF Plot No. 101, Swati Society, Nana Varachha Chikuwadi, Surat-395006 PAN : AAOHR9236F	Vs.	The ITO, Ward-3(3)(4), Surat
(Appellant)	..	(Respondent)
Appellant by :	Shri Mehul Shah, C.A.	
Respondent by:	Shri Ashish Kumar, Sr. D.R.	
Date of Hearing	20.01.2026	
Date of Pronouncement	23.01.2026	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-

This is an appeal filed against the order dated 27-09-2024 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2017-18.

2. The assessee has shown agricultural income at Rs. 1,87,925/-. The assessee's case was selected for limited scrutiny to verify the cash deposit during demonetization period. The Assessing Officer made addition of Rs. 12,50,000/- deposited in the Allahabad Bank and added the same as unexplained u/s. 68 of the Act. The assessee has given the details related to the cash deposit and the corresponding withdrawals and also submitted that the assessee has more than 3 hectares and from time to time deriving cash from sale of crops such as cotton. The assessee has

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submitted relevant bills, vouchers and other documents to prove the cash deposits. Hence, we hold that the cash deposits were properly explained by the assessee.

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

The order is pronounced in the open Court on 23.01.2026

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

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

Surat; Dated 23/01/2026

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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