

**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.1369/SRT/2024
(Assessment Year: 2017-18)

Surekha Vajaybhai Visave, G-008 Rama Colony, Tena-1 Village Tena, Taluk Olpad, Surat-395005 PAN : AMFPV0225M	Vs.	The ITO, Ward-2(2)(4), Surat
(Appellant)	..	(Respondent)
Appellant by :		Shri Sapnesh Sheth, Advocate
Respondent by:		Ms. Namita Patel, Sr. D.R.
Date of Hearing		19.01.2026
Date of Pronouncement		23.01.2026

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-

This is an appeal filed against the order dated 30-10-2024 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2017-18.

2. The assessing Officer made addition of Rs. 9,00,000/- as unexplained income u/s. 69A. The ld. A.R. submitted that the assessee received the LIC and pensionary benefits of the husband who was working in CRPF. The ld. A.R. has given the details about the LIC as well as details of cash deposits made in the A.Y. 2017-18 from page 43 to 47 of the paper book. Hence , the cash deposit stands explained. Ergo, the appeal of the assessee is allowed.

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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