

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

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

ITA No.865/Srt/2024
(Assessment Year: 2012-13)

Ghanshyambhai Devrajbhai Dobariya, Flat No.1101, Rajhans Swapna, Angarak Tower, Surat-395006. [PAN : ADTPD0653L]	Vs.	Income Tax Officer, Ward-3(2)(2), Surat.
(Appellant)	..	(Respondent)

Appellant by :	Shri PM Jagasheth, AR
Respondent by:	Shri Ashish Kumar, Sr. DR
Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

ORDER

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

This appeal has been filed by the Assessee against the order dated 18.06.2024 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 Assessing Officer made an addition of Rs.26,23,459/- under section 68 of the Income-tax Act, 1961, treating the capital introduced by the assessee as unexplained income. Before us, the Ld. Counsel for the assessee submitted that the said amount had been duly disclosed and offered to tax and that the sources of capital introduction were properly explained. In support, the assessee furnished the following details:

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Sr.No.	Particulars
1	Certificate of Import Export Certificate.
2.	Bank Statement of The Varachha Co-op Bank of Ghanshyambhai Devarajbhai Dobariya from the period of 01 April 2011 to 31 March 2012
3.	Bank Statement of Axis Bank of Ghanshyambhai Devarajbhai Dobariya from the period of 01 April 2011 to 31 March 2012
4.	Account Copy of Bank Book of Ghanshyambhai Devarajbhai Dobariya from the period of 01 April 2011 to 31 March 2012
5.	Account Copy of Cash Book of Ghanshyambhai Devarajbhai Dobariya from the period of 01 April 2011 to 31 March 2012
6.	Acknowledgment ROI and Computation of income for A.Y. 2008-09 To 2012-13 and relevant page
7.	7x12 of Agriculture Land

3. On perusal of the above documents reflecting the amounts introduced into the capital account, we find that although these details were available on record, the same were not properly examined by the Assessing Officer. Upon verification of the material placed before us, we are satisfied that the source of capital introduction stands duly explained. Accordingly, no addition under section 68 of the Act is called for.

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

The order is pronounced in the open Court on 23.01.2026.

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

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

(True Copy)

Surat; Dated 23.01.2026

**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