

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ "डी", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं  
अन्नपूर्णा गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And  
Annapurna Gupta, Accountant Member

आयकर अपील सं/ITA No.383/Ahd/2024  
निर्धारण वर्ष /Assessment Year : 2015-16

Vashdev Darianomal Kalwani (In form No.36 typed - Vasudev Darianomal Kalwani) H.No.14/1,Mahatmagandhi Colony Baherampura Road Ahmedbad - 380 022	<b>बनाम/ v/s.</b>	Ward-2, Income Tax Ahmedabad/ ITO Ward-2 International Tax, Ahmedabad
<b>स्थायी लेखा सं./PAN: CJVPK 1646 L</b>		
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>
Assessee by :	Shri Samir Vora, AR	
Revenue by :	Shri Sher Singh, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 17/12/2026  
घोषणा की तारीख /Date of Pronouncement: 30/01/2026

**आदेश/ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order of the Income Tax Officer, Ward-2 Int.Tax, Ahmedabad, dated 19/01/2024 for the Assessment Year (AY) 2015-16.

2. The sole issue involved in this appeal is relating to the addition made by the lower authorities of Rs.56,15,441/- on account of unexplained investment in purchase of property.

3. The lower authorities have made/confirmed the impugned addition holding that the assessee could not explain the source of the aforesaid amount invested by the assessee in purchase of property. The Ld. Counsel for the assessee has explained before us that the assessee is a NRI, resident of UAE since 1993 and has not earned any income in India except the bank interest on amount of deposited in his NRI accounts. The Ld. Counsel has further demonstrated that the entire amount was transferred form the Dubai bank account of the assessee as well as that his son to the account of the assessee in India, which was further invested for the purchase of property. The Ld. Counsel, therefore, has explained that it is not a case of unexplained investment in property, rather, the amount in question was invested out of the income earned by the assessee at Dubai, which was transferred from Dubai bank account to the bank account in India and further invested in the property. Therefore, there is no justification on the part of the lower authorities in making/confirming the impugned addition. The same is ordered to be deleted.

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

**Order pronounced in the Open Court on 30/01/2026.**

**Sd/-**  
**(Annapurna Gupta )**  
**Accountant Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 30/01/2026  
टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

**Sd/-**  
**( Sanjay Garg)**  
**Judicial Member**

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)/Ward 2 Int.Tax.Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad