

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

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

I.T.A. No. 436/SRT/2025
(Assessment Year: 2010-11)

Bhaveshbharthi Ghanshyambharthi Goswami, 7/327, Ughanpagani Wadi, Opp. Resham Bhavn, Lal Darwaja, Surat-395003 [PAN : AOWPG 8976 P]	Vs.	Income Tax Officer, Ward 3(1)(2), Surat
(Appellant)	..	(Respondent)
Appellant represented by :	None	
Respondent represented by:	Shri Ajay Uke, Sr DR	
Date of Hearing	23.01.2026	
Date of Pronouncement	30.01.2026	

ORDER

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

Delay condoned.

This appeal has been filed by the assessee against the order dated 14.02.2025 passed by the Ld. Addl/JCIT (A)-8, Mumbai (hereinafter referred to as the "Ld. CIT(A)"), under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2010-11.

2. In the present case, the assessee is aggrieved by the action of the Ld. CIT(A) in confirming the addition of Rs. 11,40,010/- made by the Assessing Officer u/s 68 of the Act on account of alleged unexplained cash credit.

3. None appeared on behalf of the assessee at the time of hearing. However, considering that complete written submissions were already on record and the issue involved is covered by settled legal principles, the appeal is disposed of *ex-parte qua* the assessee after hearing the Ld. DR and perusing the material available on record.

4. The brief facts of the case are that the assessee had not originally filed his return of income for the assessment year under consideration. Pursuant to the information received by the Assessing Officer that the assessee had deposited cash aggregating to Rs. 11,40,010/- in his savings bank account maintained with State Bank of India, Station Road, Surat, during the financial year 2009-10, notice u/s 148 of the Act was issued on 31.03.2017. In response, the assessee filed his return of income on 27.04.2017 declaring total income of Rs. 72,660/-, mainly from tuition activity. Subsequently, the Assessing Officer completed the assessment u/s 143(3) r.w.s. 147 of the Act on 28.06.2017, determining the total income of the assessee at Rs.12,12,670/-, making addition Rs. 11,40,010/- on account of unexplained cash credit u/s 68 of the Act.

5. Aggrieved, the assessee filed appeal before the Ld. CIT(A) who upheld the action of the Assessing Officer.

6. Aggrieved by the order of the Ld. CIT(A), the assessee is now in appeal before the Tribunal.

7. We have carefully considered the orders of the lower authorities, the written submissions of the assessee, and the material placed on record. Undisputedly, the assessee was a student during the year under consideration. It is also an undisputed fact that the assessee did not maintain any books of account, and the addition u/s 68 of the Act has been made solely based on entries in the bank statements. The assessee has furnished a plausible explanation that the deposits in question were temporary in nature, made by his parents and close relatives for the specific purpose of demonstrating financial capacity for obtaining a student visa. The assessee has furnished details of the deposits and subsequent withdrawals, which are summarized as under:-

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Sr. No.	Name of Depositors	Relation	Amount deposited	Date of Deposit	Amount taken back (Repaid)	Date of withdrawal
1.	Ghanshyambharthi Goswami	Father	500000	01/09/09	500000	16/10/09
2.	Daxaben Ghanshyambharthi Goswami	Mother	150000	02/09/09	50000 100000	06/10/09 16/10/09
3.	Ravindrabhai Goswami	Father in law	180000	02/09/09	180000	28/10/09
4.	Narendrabharthi Goswami	Real uncle	200000	02/09/09	200000	06/10/09
5.	Dhruval Bhavsh Goswami	Wife	55000	02/09/09	55000	06/10/09
6.	Bhavesh Goswami	Self	3010	15/04/09	3010	Various dates
			2000	17/06/09	2000	17/06/09
		-	50000	02/09/09	10000	03/09/09
					40000	06/10/09
Total			1140010		1140010	

8. On perusal of the submissions and details, it is evident that the assessee has adequately explained the source of the deposits. The Revenue has not produced any material to controvert the genuineness of these transactions or to establish that the deposits constituted income of the assessee.

9. In view of the above, we hold that the addition of Rs. 11,40,010/- made by the AO and confirmed by the Ld. CIT(A) is not sustainable on facts and in law. Accordingly, the addition of Rs. 11,40,010/- is hereby deleted.

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

The order is pronounced in the open Court on 30.01.2026

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Ahmedabad; Dated 30/01/2026

Sd/-

(DR. B.R.R. KUMAR)
VICE-PRESIDENT

btk

आदेश की प्रतिलिपि ँ ग्रेषित/**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, आयकर अपीलीय अधिकरण ,/DR,ITAT, Surat,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ **BY ORDER,**

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