

**IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

I.T.A. No. 1744/Ahd/2024
(Assessment Year: 2010-11)

Dr. Hiteshbhai Amichandbhai Patel, Harsh Hospital, Near Hanumanji Temple, Ghirdharnagar, Near Overbridge, Himmatnagar-383001 [PAN : ABEPP 1040]	Vs.	Income Tax Officer, S.K. Ward-3, Himmatnagar
(Appellant)	..	(Respondent)
Assessee represented by :	Shri Sunil Talati, AR	
Revenue represented by:	Shri Uday Kakne Kishanrao, Sr DR	
Date of Hearing	10.02.2026	
Date of Pronouncement	.02.2026	

ORDER

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

Delay condoned.

This appeal has been filed by the assessee against the order of the Ld. Commissioner of Income-tax (Appeals)-11, Ahmedabad (hereinafter referred to as "CIT(A)" for short) dated 19.09.2023, passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2010-11.

2. The assessee has raised the following grounds of appeal:-

"That the impugned order passed under Section 250 of the Act is erroneous as the same is dehorse the factual and legal position.

That the Ld. CIT(A), Ahmedabad erred in law and on facts in confirming addition of Rs.8,15,130/- being amount of unaccounted hospital receipt."

3. During the survey, the total receipts found by the Income-tax Department were of Rs.22,75,090/-; out of which the assessee has shown the receipts of

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Rs.14,15,120/-. The Ld. CIT(A) confirmed an addition of Rs.8,15,130/- as unexplained receipts.

4. Before us, it was argued that the assessee is a doctor and the receipts pertain to normal delivery, cesarean delivery and sonography, as noted by the Revenue itself. The Id. Counsel prayed that the proportionate expenses towards medicines, anesthetics, and nursing charges be considered while determining the undisclosed income. We find that 50% of receipts out of the cesarean and delivery charges, etc. can be considered as appropriate and the addition is, therefore, confirmed to the tune of Rs.4,07,565/-.

5. In the result, the appeal of the assessee is partly allowed.

The order is pronounced in the open Court on 11.02.2026

Sd/-

(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad; Dated 11/02/2026

**btk

Sd/-

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

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, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad