

**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. 1957/Ahd/2025
(Assessment Year: 2017-18)

Rajeshkumar Kantilal Pujara A/13, Shardul Appartmnets, Nr. Shyamal Cross Road, Satellite, Ahmedabad-380015 [PAN : ACMPP 3119 R]	Vs.	Income Tax Officer, Ward 3(3)(4), Ahmedabad
(Appellant)	..	(Respondent)
Assessee represented by :	Shri Mehul K. Patel, AR	
Revenue represented by:	Shri Abhijit, Sr DR	
Date of Hearing	25.03.2026	
Date of Pronouncement	26.03.2026	

ORDER

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

This appeal has been filed by the assessee against the order of the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as "CIT(A)" for short) dated 19.08.2025, passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for Assessment Year (AY) 2017-18.

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

"(1) That the learned NFAC has grievously erred in law, and on facts, in confirming the addition of Rs.56,86,455/- made u/s 68 of the Act.

(2) That on facts, in law, and on evidence on record, it ought to have been held that there is no outstanding sundry Creditor, nor is there any transaction during the current assessment year to justify the addition u/s 68 of the Act, and the entire addition ought to have been deleted as prayed for.

(3) In the alternate, and without prejudice, on facts, and in law, the learned AO has grievously erred in taxing the addition made by applying section 115BBE of the Act."

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3. Briefly stated, the facts of the case are that the assessee is an individual who filed return of income on 29.03.2018 declaring total income of Rs.9,70,550/- . The case was selected for scrutiny and assessment was completed under Section 143(3) of the Act at total income of Rs.69,57,005/- after making addition of Rs.56,86,455/- u/s Section 68 of the Act on account of sundry creditor shown in the name of M/s. Navratna Organisers & Developers Pvt. Ltd. and an addition of Rs.3,00,000/- on account of unexplained expenses (loss) booked on sale of motor car. The Ld. CIT(A) deleted the addition of Rs.3,00,000/- on account of loss on sale of motor car and confirmed the addition of Rs.56,86,455/- made u/s 68 of the Act.

4. Aggrieved by the order of the Ld. CIT(A) confirming the addition of Rs.56,86,455/-, the assessee is now in appeal before the Tribunal.

5. We have heard the rival contentions of both the parties and perused the material available on record.

6. The facts revealed that the total value of the property purchased from M/s. Navratna Organisers and Developers Pvt. Ltd., i.e. Kalhaar Blues & Greens - Unit No.361, was Rs.1,39,37,500/-; out of which the assessee has shown an amount of Rs.82,62,500/- in his balance-sheet and the remaining amount of Rs.56,75,000/- pertained to the assessee's wife. The record before us showed payment of Rs.65,00,000/- from the account of the wife and the remaining amount has been paid by the assessee. Thus, in total, the amount of Rs.1,39,37,500/- has been paid by the wife and husband together and reflected in their respective balance-sheets. The assessment of the wife, namely Smt. Kavita Rajeshbhai Pujara, has been done on 23.01.2024, wherein the issue of source of payment has been duly examined. Keeping in view the entirety of the facts, the confusion arose because

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of wrong reflecting of the amount in the respective balance-sheet and not on account of any unexplained credit; however, on verification of the facts on record, the amount paid by both the parties stands explained. Hence, we hold that no addition is called for.

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

The order is dictated and pronounced in the open Court on 26.03.2026

Sd/-

(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad; Dated 26/03/2026

**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