

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, AHMEDABAD**

**BEFORE: SHRI SANJAY GARG, JUDICIAL MEMBER
AND**

SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 53/Ahd/2026
(निर्धारण वर्ष / Assessment Year : 2016-17)

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| Rajeshkumar Vithaldas Thakkar 37, Jivraj Park Society, Padmanabh Road, Patan, Gujarat- 384265 | बनाम / Vs. | ITO Ward-1, Patan |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AGXPT2217P | | |
| (Appellant) | .. | (Respondent) |

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| अपीलार्थी ओर से /Appellant by : | Shri Sunil Maloo, AR |
| प्रत्यर्थी की ओर से/Respondent by : | Smt. Kakoli Uttam Ghosh, Sr. DR |

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| Date of Hearing | 09/02/2026 |
| Date of Pronouncement | 23/02/2026 |

ORDER

PER ANNAPURNA GUPTA, AM:

The present appeal has been filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (hereinafter referred to as “NFAC”), Delhi (hereinafter referred to as “CIT(A)”) dated 11.11.2025 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) and relates to Assessment Year (A.Y.) 2016-17.

2. The grounds of appeal raised by the assessee read as under:

“1. Admission of Additional Evidence under Rule 29: The appellant respectfully prays that the additional evidence,

namely the confirmation issued by HDFC Bank in respect of the relevant bank account, may kindly be admitted on record under Rule 29 of the income-tax (Appellate Tribunal) Rules, 1963. The said evidence is material for proper adjudication of the issue and its admission will not prejudice the Revenue, which may be granted liberty to rebut the same, if so advised.

2. *The learned CIT(A) has erred in law and on facts in confirming the addition of ₹90,00,000/- made under section 69A of the Act in the hands of the appellant. despite the fact that the impugned cash deposits were made in the bank account of a third party having a separate PAN and did not belong to the appellant. The addition has been sustained merely on account of an erroneous tagging of the appellant's PAN by the bank due to name similarity, even though the appellant did not maintain any bank account with HDFC Bank during the relevant assessment year. The addition so confirmed is arbitrary, illegal, and liable to be deleted.*
3. *The Ld CIT(A) has erred in law in upholding the addition under section 69A of the Act without considering and appreciating the documentary evidences furnished by the assessee, including confirmation issued by the concerned bank.*
4. *The Appellant reserves the right to add, alter, amend, or modify any of the grounds of appeal during the course of the appellate proceedings."*

3. The solitary issue, it was stated, related to addition made to the income of the assessee on account of cash found deposited in his bank account amounting to Rs.90,00,000/-, source of which remained unexplained. At the outset itself, Ld. Counsel for the assessee stated that the bank account considered by the AO was not that of the assessee. He contended that during assessment proceedings itself a certificate from the bank had been submitted, certifying that the bank account in which cash was found to be deposited did not belong to the assessee. In this regard, he pointed out that the AO had added cash deposits of Rs.90 Lakhs in the HDFC Bank Account No.07821000033845 in the name of

one Shri Rajeshkumar Vithaldas Thakkar. He contended that the HDFC Bank had certified that the said bank account ending 33845 was in the name of person with the same name as the assessee but whose PAN number was ABXPT4272F. Ld. Counsel for the assessee pointed out that PAN of the assessee before us, however, was AGXPT2217P and the HDFC Bank had certified his Bank Account Number being 50100207554494. Copy of the certificate given by the Bank was furnished before us also and is reproduced hereunder:

HDFC BANK


HDFC Bank Limited
Vrundavan Arcade,
Opp G P O Station Road,
Patan, Gujarat - 384 265.

TO WHOMSOEVER IT MAY CONCERN

We hereby confirm the following details are as per our records:

Title of the Account : RAJESHKUMAR V THAKKAR
Account no: 50100207554494
Mailing Address : 37 JIVRAJ PARK SOCIETY
MIRA DARVAJA
Date of A/c Opening : 23/06/2017
Pan card no: AGXPT2217P

second account holder Name: RAJESHKUMAR VITHALBHAI THAKKAR
Account no: 07821000033845
Mailing Address : 20 JIVARAJ PARK SOCIETY
MIRADARAVAJA
Date of A/c Opening : 23/01/2008
Pan card no: ABXPT4272F

Both account holder are different and different pan card .
This letter has been issued upon specific request received from the customer without any risk or responsibility on part of the Bank or any of its signing authorities.
For HDFC Bank Ltd.
Authorized 
K.M. K/1055F

www.hdfcbank.com

Regd. Office: HDFC Bank Ltd., HDFC Bank House, Senapati Bapat Marg, Lower Parel (West), Mumbai - 400 013
Corporate Identity No.: L65920MH1994PLC060618

4. Ld. Counsel for the assessee contended that despite pointing out the facts as above, both the authorities below had treated the bank account ending 33845 as that belonging to the assessee and

added the cash deposited therein to the income of the assessee. That no attempt was made by the authorities below to conduct any enquiry regarding the certificate furnished by the assessee demonstrating that the impugned bank account ending 33845 did not belong to the assessee.

5. Ld. DR though supported the order of the Ld. CIT(A), however, was unable to controvert the fact that the assessee had consistently pleaded the bank account in which cash was found deposited as not belonging to the assessee and had furnished evidence in this regard also.

6. In the light of the above, it is amply clear that the addition in the impugned case had been made and confirmed by the Revenue authorities below without any application of mind to the submissions and evidences filed before them. The matter is therefore restored back to the AO to consider the contentions raised by the assessee, make proper enquiry and verification and, thereafter, decide the issue in accordance with law. We may add that the assessee be granted due opportunity of hearing.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

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| This Order pronounced on | 23/02/2026 |
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Sd/-
(SANJAY GARG)
JUDICIAL MEMBER
Ahmedabad; Dated 23/02/2026
S. K. SINHA

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

True Copy

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

आदेशानुसार/ BY ORDER,

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