

**THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH, AHMEDABAD**

Before Ms. Suchitra Kamble, Judicial Member

**ITA No. 2206/Ahd/2025
Assessment Year 2011-12**

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| Dhvalkumar Kantilal Barot, Chabutari Wala Faliya, Nr. Tower, Bhatiyel, PO. Fangani Petlad, Anand, Gujarat, India-388450 PAN: AUNPB3315N (Appellant) | Vs | The Income Tax Officer, Ward-1(3)(1), Petlad (Respondent) |
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Assessee by: Shri B T Thakkar, A.R.

Revenue by: Shri Umesh Kumar Agrawal, Sr. D.R.

Date of hearing : 28-01-2026
Date of pronouncement : 10-04-2026

आदेश/ORDER

This is an appeal filed against the order dated 31-03-2025 passed by CIT(A)/Addl/JCIT(A)-2, Nagpur for assessment year 2011-12.

2. The grounds of appeal are as under:-

"1. ADDITION OF RS. 12,11,000 MADE U/S 69A BEING UNJUST AND UNLAWFUL BE DIRECTED TO BE DELETED.

2. REOPENING OF ASSESMENT AND ISSUUE OF NOTICE U/S 148 ON MERE INFORMATION OF CASH DEPOSIT BEING UNLAWFUL, THE ENTIRE PROCEEDINGS ARE UNLAWFUL AND BAD IN LAW. THE SAME MAY

3. YOUR APPELLANT PRAYS TO ADD, ALTER OR AMEND GROUNDS OF APPEAL AT THE TIME OF APPEAL HEARING.

4. ASSESSMENT ORDER PASSED U/S 143(3) IGNORING RETURNED INCOME AND DECLARED AGRICULTURAL INCOME, THE ASSESSMENT ORDER IS BAD IN LAW

Total tax effect

4,29,720.00”

3. The assessee has not filed return of income u/s. 139 of the Act. As per the information available with the Department, it is found that the assessee deposited the cash more than 10 lakhs in Dena Bank during assessment year 2011-12. The case of the assessee was re-opened by issuing notice u/s. 148 of the Act dated 28-03-2018 issued and served upon the assessee. In response to the notice u/s. 148 of the Act, the assessee filed return of income on 26-04-2018 declaring total income of Rs. 1,20,000/- from salary and agricultural income of Rs. 6 lakhs. The reason for reopening was supplied to the assessee and various statutory notices were issued to the assessee. The assessee did not respond the same, therefore the Assessing Officer made addition of Rs. 12,11,000/- as unexplained income u/s. 69A of the Income Tax Act.

4. The assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. There is a delay of 175 days in filing the present appeal for which the assessee has filed details along with affidavit for condonation of delay. In the affidavit, the assessee submitted that the assessee applied for student visa for study in U.K. in the assessment year 2010-11 and for obtaining visa, the assessee approached the travel agent. The travel agent advised the assessee to open bank account with Dena Bank Ahmedabad and in good faith signed on blank cheques. The said cheques were issued in name of Bhavesh Vyas, Dineshbhai Shah and Vyas Associates to

whom the assessee did not know. The assessee submitted that the travel agent might have deposited the cash in the assessee's account with Dena Bank was not aware by the assessee. The details filed by the assessee appears to be genuine, hence delay is condoned.

6. The ld. A.R. submitted that the cash deposits made by the said travel agent should not be treated as assessee's income and there was mis-use of assessee's details by the said travel agent. The assessee is working as data entry operator at the salary of 12,500/- per month and was not in a capacity to deposit the said amount as he was the student in that particular period for assessment year 2011-12. The ld. A.R. also pointed out the cancelled visa details which show that the assessee has approached the said travel agent during the said period.

7. The ld. D.R. relied upon the assessment order and the order of the CIT(A).

8. I have heard both the parties and perused all the relevant material available on record. It is pertinent to note that in the present case, the assessee has given the details of mis-use of his bank account and the purpose for which the said account was opened. The assessee was not aware about the alleged transaction carried out by the said travel agent, therefore once the assessee has proved that the cash details and the deposits were not that of assessee, the same cannot be treated as

unexplained income of the assessee. Therefore, the appeal of the assessee is allowed.

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

Order pronounced in the open court on 10-04-2026

Sd/-
(Suchitra Kamble)
Judicial Member

Ahmedabad : Dated 10/04/2026

a.k.

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद