

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

**BEFORE: SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 1130/Ahd/2025

A/w.

CROSS OBJECTION No. 62/Ahd/2025

(निर्धारण वर्ष / Assessment Year : 2018-19)

Assistant Commissioner of Income Tax Central Circle 2(3), Ahmedabad	बनाम/ Vs.	Ashokkumar Babulal Bambharoliya 3, Malbar Gold, Near Pratishtha Bunglows, M. G. Road, Nikol, Ahmedabad, Gujarat - 380049
Ashokkumar Babulal Bambharoliya 3, Malbar Gold, Near Pratishtha Bunglows, M. G. Road, New Nikol, Ahmedabad, Gujarat - 380049	&	Assistant Commissioner of Income Tax Circle-2(3), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ACRPP9512D		
(Appellant / Cross Objector)	..	(Respondent)

&

आयकर अपील सं./I.T.A. No. 1131/Ahd/2025

A/w.

CROSS OBJECTION No. 63/Ahd/2025

(निर्धारण वर्ष / Assessment Year : 2018-19)

Assistant Commissioner of Income Tax	बनाम/ Vs.	Arvindkumar Babulal Bambharoliya
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Central Circle 2(3), Ahmedabad	&	12, Kens Villa Bungalows, Opp. Nakshatra Bungalows, M. G. Road, New Nikol, Ahmedabad, Gujarat - 382350
Arvindkumar Babulal Bambharoliya 12, Kens Villa Bungalows, Opp. Nakshatra Bungalows, M. G. Road, New Nikol, Ahmedabad, Gujarat - 382350		Assistant Commissioner of Income Tax Circle-2(3), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABWPB4700F		
(Appellant / Cross Objector)	..	(Respondent)

&

आयकर अपील सं./I.T.A. No. 1132/Ahd/2025

A/w.

CROSS OBJECTION No. 64/Ahd/2025

(निर्धारण वर्ष / Assessment Year : 2018-19)

Assistant Commissioner of Income Tax Central Circle 2(3), Ahmedabad	बनाम/ Vs.	Vrajlal Babulal Bambharoliya 4, Malbar Gold, Near Pratishtha Bungalows, M. G. Road, New Nikol, Ahmedabad, Gujarat - 380049
Vrajlal Babulal Bambharoliya 4, Malbar Gold, Near Pratishtha Bungalows, M. G. Road, New Nikol, Ahmedabad, Gujarat -	&	Assistant Commissioner of Income Tax Circle-2(3), Ahmedabad

380049		
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ACRPP9654L		
(Appellant / Cross Objector)	..	(Respondent)

Assessee by :	Shri Biren Shah, A.R.
Revenue by :	Shri Rignesh Das, CIT. DR

Date of Hearing	23/09/2025
Date of Pronouncement	30/09/2025

(आदेश)/ORDER

PER SMT. ANNAPURNA GUPTA, AM:

All three appeals filed by the Revenue and Cross objections of the assesses relate to different assesseees and are against separate orders of the Ld. Commissioner of Income Tax (Appeals)-12, Ahmedabad (hereinafter referred to as “CIT(A)”), National Faceless Appeal Centre (hereinafter referred to as “NFAC”), Delhi all dated 27.03.2025 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) all relating to Assessment Year (A.Y.) 2018-19.

2. At the outset, it was stated that the issue involved in all appeals was related arising on account of assessment framed in all the cases u/s.153C of the Act on the basis of a common alleged incriminating material found during search conducted on a third party. The incriminating material was a whatsapp chat extracted from the phone of one Mr. Vijay K. Manghrani, who was subjected to search action u/s. 132 of the Act, revealing the land sold by the assessee alongwith other co-owners to have a much higher fair market value as compared to that at which it was sold by the

assessee. The allegation of the department therefore being that the assessee had received on money in cash on sale of the said land, which had not been returned to tax. It was, therefore, contended that since issue involved in all the appeals was connected arising from a common incriminating material, therefore, all appeals be taken up together for hearing. Ld.DR fairly agreed with the same. Therefore, all the appeals were taken up together for hearing.

3. At the outset itself, Ld. Counsel for the assessee stated that he was not pursuing the cross objections filed by the different assessee before us. All the cross objections of the assessee, therefore, are dismissed as not pressed.

4. We shall now proceed to adjudicate the appeals filed by the Revenue before us and since the issue involved is identical in all the appeals, arising in the backdrop of identical set of facts the appeal filed **in the case of Ashokkumar Babulal Bambharoliya in ITA No.1130/Ahd/2025 is being taken as the lead case for adjudication.** Our decision rendered therein will apply *pari passu* to the other appeals also.

ITA No.1130/Ahd/2025

5. Grounds raised by the Revenue are as under:

- “1) Grounds of appeal "In the facts and on the circumstances of the case and in law, the Ld.CIT(A) has erred in deleting the addition of Rs.6,05,84,375/- being unaccounted cash received as 'on-money' on sale of land at Survey

No. 241, TP Scheme without considering the fact of the case that the addition made by the AO was based on cogent evidence, rational inference and established legal principles."

- 2) *"In the facts and on the circumstances of the case and in law the Ld. CIT(A) has erred in ignoring the fact that the WhatsApp chat clearly depicts that the prevailing market of the underlying land parcel was Rs. 22,500/- per sq. yard and when the circumstantial evidence proves that the prevailing market price of the land far exceeds the documented price, the onus gets shifted upon the assessee to prove that what is apparent is not real."*
- 3) *"In the facts and on the circumstances of the case and in law the Ld. CIT(A) has erred in ignoring the fact that no independent valuation report was filed to justify the low rate and no affidavit or statement from the buyer was produced to deny on-money payments, which, significantly weakens the credibility of the assessee's claim."*
- 4) *"In the facts and on the circumstances of the case and in law the Ld. CIT(A) had failed to consider the legal precedents, including the Judgement pronounced by the Hon'ble Supreme Court in Sumati Dayal v. CIT (1995) 214 ITR 801, wherein the Court held that the test of surrounding circumstances and human probabilities should be applied in the absence of direct evidence."*
- 5) *"The Revenue craves leave to add/alter/armed and/or substitute any or all of the grounds of appeal."*

6. The brief facts relating to the case are that during the year under consideration, the appellant, along with five other co-owners, sold a land parcel measuring 9,611 sq.meters (Survey No. 241/1, TP Scheme No. 241, Nana Chiloda, Gandhinagar) to M/s Shivam Associates for a sale consideration of Rs.1,65,00,000/- on 21.09.2017. During the course of search conducted on 15.10.2019, a WhatsApp chat dated 14.09.2018 on the mobile phone of Shri Vijay K. Manghrani, was found and seized. The chat was read as containing the prevailing market rate of land in TP Scheme No.241 during F.Y.2018-19 as Rs.22,500 per sq. yard. The AO observed that appellant had sold land in the same TP Scheme in F.Y. 2017-

18 at a documented rate of Rs 1,435.40 per sq yard. Based on this WhatsApp chat, the AO inferred that land within the same TP Scheme should have similar market rates and that the appellant's sale price was significantly undervalued. The AO stated that WhatsApp chat is strong evidence since its backup was taken in the presence of witnesses and a technical expert who certified it under Section 65B of the Act. He relied on the chat to determine the market value of the land sold by the appellant and co-owners, and held the same to have been sold for a consideration of Rs. 25,86,37,500/- as against the documented price of Rs.1,65,00,000/-. The differential amount of Rs. 24,21,37,500/- (25,86,37,500-1,65,00,000) over and above the documented price, was held to have been received by the assessee along with other 5 co-owners in cash as on-money in the proportion to their respective shares in the said land and which had not been offered for taxation. Accordingly, he treated an amount of Rs.6,05,84,375/- as undisclosed income in the hands of the assessee.

7. Aggrieved by the order of the AO, the assessee carried the matter before the Ld. CIT(A). The CIT(A) found no merit in the addition made by the AO noting that it was based on evidence found with a third party who had no relation at all to the sale made by the assessee nor did he find any relationship established by the Revenue; the person from whom the whatsapp chat was found was noted to be never examined by the Revenue for explaining the said chat nor any opportunity of cross-examination given to the

assessee; the whatsapp chat was noted to have taken place one year after the actual sale took place and there was no basis with the department for linking the two events for holding on the basis of the said chat for the assessee to have received on-money. The Ld. CIT(A) also noted that the purchasing party i.e. M/s. Shivam Associates had also been subjected to search action and no incriminating material vis-à-vis the purchase of this land from the assessee before us, was found during search nor any addition made in their hands on account of any unexplained investment made in the impugned lands. Noting, therefore, that besides the whatsapp chat found from a third unconnected party to the deal, there was no other evidence with the department pointing/leading to the fact that the assessee had received on-money on the sale of land, he found no merit in the addition made by the AO and deleted the same. His findings in this regard are contained at para 6.3 to 6.9 of the order as under:

“6.3 I have carefully perused the assessment order, the submissions made by the appellant and the documents available on record. It is observed that search u/s 132 of the Act was carried out in the case of M/s Shivam Associates wherein registered sale deed between the appellant and purchaser was found No incriminating material was found from the premise of the buyer, M/s Shivam Associates. There is even no statement of the buyer alleging or accepting that any extra amount has been paid in cash to the appellant or its co-owner

6.4 It is observed that the sole basis of addition in the hands of the appellant relied upon by the AD is the WhatsApp chats found from the mobile phone of Shri Vijay Manghrani during the course of search The appellant has argued that the WhatsApp chat has been found from the phone of such person who is not related to the appellant and therefore, no reliance can be placed on the same in making addition in the hands of the appellant. It is also observed that the WhatsApp chat as relied upon by the AO is dated back to 14.09.2018 whereas the land was sold by the appellant on 21.09.2017 which is close to a

year old. On perusal of relevant "whatsapp chat" referred by the AO wherein the appellant or buyer is not the party It is observed that the AO has though relied on such WhatsApp chat but has failed to bring on record any other tangible material to corroborate the fact that the appellant has actually received any amount in addition to the documented value for the sale of such land parcel. It is further observed that the AO has drawn inference based upon the whatsapp chat of third party (who is not a party to the transaction). It is undisputed fact that the whatsapp chat relied upon by the AO is dated 14.09 2018 whereas the sale deed of the transaction has already been registered on 21.09.2017. The AO has not brought any evidence which could prove that the on-money was actually involved in the transaction entered into by the appellant despite of search action in the case of buyer. The AO has even no referred to any cash trail found during the course of search at third party which can prove that the appellant has received on-money as alleged by the AO. It is further observed that the AO has even not referred to any statement of Sh. Vijay Mangarani wherein he has admitted that the appellant has received any on-money on sale of land. Thus. it is observed that the AO has not brought any cogent evidence to substantiate the observation that the appellant has actually received the alleged on-money over and above the documented price.

6.5 It is observed that the AO has merely tried to draw the inference based upon derivation of market value of similar land however nowhere in the assessment order. the AO has discussed about actual involvement of alleged on-money cash payment in the transaction executed by the appellant. In the present case there is no involvement of seller-buyer in the whatsapp chat, nor there is mention or discussion of the survey number of the land in question. It is well settled law that the mere higher fair market value cannot be a ground to assume that there was understatement of the consideration offered. The AO cannot substitute the apparent consideration mentioned in the sale deed so as to adopt the market value without bringing any material on record to show that consideration disclosed in the sale deed is in excess of the value adopted by the assessee the AO cannot simply make additions on the basis of fair market value of the property. Thus, in view of the above it is observed that the addition made by the AO cannot be sustained mainly on following grounds:

- (i) Search on the Buyer, Shivam Associates also did not yield any incriminating material on the basis of which it can be said that the assessee has indulged in understatement of consideration for the sale of land in question

- (ii) *The AO did not have any documentary evidence, statement or any incriminating material showing understatement of consideration in respect of the land in question*
- (iii) *The documents on which the AO has placed reliance, were belonging to a different person and not to the appellant or its transaction and do not relate to the period under consideration in which the appellant has sold the property and that no nexus between that person and the assessee has been established beyond doubt.*

Further, the AO has resorted to estimation of excess consideration, itself, would show that the AO did not have any evidence that any cash was exchanged for the land in question. The AO has assumed that there must have been exchange of unaccounted cash. The law does not permit any assumption of understatement of amount, rather it requires the AO to exactly point out the precise amount received. The AO is not only required to prove understatement of sale price, but also to show precise extent of the understatement. The AO has not brought on record any evidence which would allow him to substitute the recorded consideration by any other figure as permitted under the law, to arrive at "full value of consideration Further, in CIT v. Shivakami Co. Pvt. Ltd (1986) 159 ITR 71 (SC), Hon'ble Supreme Court has held that unless there is evidence that more than what was stated was received, no higher price can be taken to be the basis for computation of capital gains

6.6 It is relevant to refer to the Decision of Hon'ble ITAT Delhi in the case of ACIT vs. Mis Satya Realtors Pvt. Ltd and Smt. Anju Gupta, Smt. Usha Gupta in ITA No. 3859, 3860 and 3862/Del/2015 vide order dated 15 12.2023, wherein on similar facts it is held as under:

"Undisclosed incomes Investment in Purchase/sale of immovable property -difference between circle rates made for payment of stamp duty charges to State Government and market rate of the property assumptions made by AO to calculate FMV-purchase or sale consideration recorded in the registered conveyance deed and in books or accounts are not reflecting the fair market value thereof - HELD THAT:- In this case, search action took place in these groups u/s 132 AO compared the value mentioned in the sale deed of these properties with the fair market value of these properties calculated by him making strange assumptions and brought the difference between these two as undisclosed Incomes of the assessee. These additions are not based on any corroborative materials

to suggest that there was payment or receipt of money over and above the sale deed.

Assesseees have registered properties with the registration authorities as applicable valuations for the purpose of registration. in order to make addition as undisclosed income in these cases, the burden is on the revenue to prove that the Assesseees herein have invested in any property or sold the property over and above what is in the sale deeds. There is nothing on record to show that the Assesseees herein had made any investment or received consideration in addition to what has been disclosed in the sale deeds. in our opinion, no addition could be made in the hands of present Assesseees on the basis of presumption when the valuation mentioned in the sale deed has been accepted by the registration authorities.

No allegation by the ld. AO that there is any stamp duty valuation higher than the value mentioned in the sale deed. Details of buyers or sellers of these Immovable properties, as the case may be, were already on record before the ld. AO and the ld. AO had all the powers to make enquiry under the Act from such sellers and buyers, the AO for the reasons best known to him did not make any such enquiry.

Thus, the onus on the department to prove that investment was made by Assesseees or sale consideration received by the Assessee, as the case may be was in fact more than that depicted in the sale deed did not get discharged at all. CIT (A) has rightly held that ld. AO cannot substitute the apparent consideration mentioned in the sale deed so as to adopt the market value without bringing any material on record to show that consideration disclosed in the sale deed is in excess of the value adopted by the assessee - AO cannot simply make additions on the basis of fair market value of the property. The grounds raised by revenue dismissed."

6.7 It is relevant to refer to decision of Hon'ble Gujarat High Court in the case of Commissioner of Income-tax v. Fairdeal Textile Park (P.) Ltd vide TAX APPEAL NOS. 1051, 1052 & 1057 OF 2013 wherein it was held as under:

"Section 698 of the Income-tax Act, 1961 Undisclosed investment (Investment in immovable property) During search of assessee company, two agreement to sell were found, according to which cash payment was made by assessee for purchase of land for establishing a textile park - Assessing Officer found that there was huge difference between price of

land shown in those agreements at Rs. 2.80 lakh per bigha and price shown in sale deeds related to those lands at Rs 70,000 to 80,000 per bigha Therefore, he concluded that there was huge on money transaction and he added that differential amount in income of assessee as unexplained income However, those agreements were claimed to be cancelled by executors of same - It was found that land had been originally agreed to be purchased through middleman but on realizing that middleman was trying to surreptitiously pocket huge amount of money, purchases were made directly from owners and original agreements for sell found in search were not at all implemented Whether in absence of any other evidence of on-money payment, Tribunal was justified in deleting addition-Held, yes (Para 10) [In favour of assessee]"

6.8 *It is also relevant to refer to decision of Hon'ble ITAT Chennai in the case of Assistant Commissioner Of Income Tax, vs Chandrasekaran Joseph Vijay vide ITA No.1099/Chny2023 dated 03.12.2024 wherein it was held as under:*

"4. From the facts, it emerges that the assessee was subjected to search action on 05-02-2020 wherein certain images were captured from iPhone X of the assessee which form the very basis of impugned additions. These images were downloaded, printed and seized as incriminating material. One such image is the image captured from another Samsung Mobile phone of the assessee and the same is stated to be taken on 18-11-2017. The said image is not editable one. On the basis of entries made in this image, Ld. AO has made allegation of payment of on-money by the assessee. However, except for this image, there is nothing more on record with Ld. AO to support the impugned additions. Initially, in statement dated 06-02-2020, assessee admitted that Page 4 of seized document contain the land details in which the assessee had made investments. However, in statement dated 12-03-2020, the assessee furnished the details of the properties owned by him along with the amount invested to acquire those properties. Upon perusal of the same, Ld. AO observed that there was variation in the values of 4 properties. The aggregate purchase consideration was Rs 33 51 Crores as against aggregate value of Rs.50 Crores as captured in the image. The assessee, in reply to question nos. 99 stated that the price mentioned in the mobile phone was offer price. After negotiations, the prices were finalized as per sale deed. It was usual practice for the assessee to enquire through broker. The assessee would note down the negotiated prices in mobile notes. Subsequently, the price would be negotiated by offering payment in single

tranche. The prices on the mobile notes would not have been updated. The same is supported by the fact that the image as captured from Samsung phone was a non-editable one and the same could not be updated by the assessee. On these facts, it could thus be seen that the assessee offered a reasonable/plausible explanation for the same.

5. However, Ld. AO continued to allege that there were contradictions in the two statements and the prices recorded in mobile notes were actual consideration paid by the assessee. It is another vital fact that during assessment proceedings, the assessee produced confirmation of the sellers confirming that the transactions took place at values reflected in respective sale deeds. However, no independent enquiries have been carried out by Ld. AO to dislodge the same. There is not even a mention about the same in the assessment order which would show that the additions were made on the basis of mere suspicion and presumptions without there being any other evidence indicating payment of on-money by the assessee. No incriminating material have been found during search which would establish that the assessee received any undisclosed receipts which were sourced to make the impugned additions.

6. The Ld. CIT(A), in our considered opinion, rightly appreciated the facts that the image revealed only a part of the transactions and not the entire transaction. The same would require more corroboration to sustain additions in the hands of the assessee. The sole document as relied upon by Ld. AO lacked essential element such as actual consideration paid and extra consideration paid by way of on-money. The nature of documents was such that it could not be relied upon to support the addition, Reference was made to the decision of Jabalpur Bench of Tribunal in the case of ACIT vs Satyapal Wassan (TS-5104-(TAT-2007 (Jabalpur)-O) to arrive at such a conclusion. It has further been held by Ld, CIT(A) that the loose sheet nowhere indicated that the value of the property as mentioned therein was the actual sale consideration paid by the assessee. There was no information / material as to how the assessee had paid the extra consideration and what was the source for it Reference was made to the decision of Mumbai Tribunal in the case of Riveria Properties Pvt. Ltd. (ITA No. 250/Mum/2013) holding that AO was required to bring on record further evidence to show that the money had actually exchanged between the parties in case where there was no other evidence on record to prove that on-money was paid except the loose sheet found in the premises, It was further observed by Ld. CIT(A) that Ld. AO did not bring on record any corroborative

evidence in the shape of agreement of sale, admission of extra consideration from the sellers, cash receipts etc. The addition was made by AO by assuming that the assessee had paid extra consideration to purchase the property based upon the image extracted from the mobile phone only and the same was merely on the basis of presumption and therefore, such an addition could not be sustained in law. In our considered opinion, the issue has been clinched in correct perspective by Ld. CIT(A) and the same has been adjudicated in accordance with settled legal principles. In our view, once initial onus was discharged by the assessee by furnishing plausible explanation coupled with the confirmations from respective sellers, the onus had shifted on Ld. AD to dislodge the same. However, we find that there is no concrete material to dislodge the claim of the assessee. Therefore, we find no reason to interfere in the impugned order. The additions, for all the years, have rightly been deleted by Ld. CIT(A),

7. *All the appeals stand dismissed."*

6.9 *In view of above facts, relying upon decisions referred supra, it is observed that addition for on-money receipt is based on presumption and relying on whatsapp chat which was not pertaining to year under consideration and more particularly, it is subsequent to sale transactions carried out by the appellant along with other co-owners. Considering the facts discussed herein above, addition made by the AO for Rs 6,05,84,375/- is deleted. This ground of appeal No.4 is allowed.*

8. Before us, Ld. DR pointed out that it is not denied that the piece of land sold by the assessee and the land referred in whatsapp chat found with Mr. Vijay K. Manghrani was the same and the rate mentioned therein was much higher than the rate at which the assessee had sold the same. He stated that the rate mentioned in the whatsapp chat was Rs.22,500/- per sq.yard. while the assessee had sold at Rs.1450/- per sq.yard. He stated that though admittedly the whatsapp chat was exchanged one year subsequent to the actual sale of land but still there could not have been such marked and substantial difference in the rate of sale of

land which many more times the rate at which the assessee had sold; that the whatsapp chat was a clear indicator that the value of land sold by the assessee was much higher than that at which it was actually sold. He, therefore, contended that the Ld. CIT(A) had erred in holding that the addition had been made merely on presumptions and assumptions while deleting the addition.

9. Ld. Counsel for the assessee, on the other hand, relied on the order and findings of the Ld. CIT(A) in this regard.

10. Having heard the contention of both the parties and after going through the order of the authorities below, we do not find any merit in the arguments made by the Ld. DR before us against the deletion of addition made by the Ld. CIT(A).

11. Undeniably, the addition in the present case has been made on account of alleged money received by the assessee on sale of land. The factum of land sold by the assessee in the impugned year is not disputed. The basis for holding the assessee to have received money is only a whatsapp chat message that was found during search conducted on a third person, Mr. Vijay K. Manghrani. The said message is reproduced in the assessment order and it was pointed out to us that it mentioned the same Survey Number of land as that which was sold by the assessee and a rate as Rs.22,500/- per sq.mtr. The message has been interpreted by the Revenue as revealing the fair value of the land sold by the assessee, and noting the actual rate of sale to be much less at

Rs.1450/- per sq. yard, the Revenue has alleged assessee to have received on money on sale of land to the extent of difference between the same.

12. The Ld.CIT(A) has found the addition made to be based on mere presumptions while deleting the addition and has noted the following pertinent facts for arriving at this finding:

- The said message is exchanged almost a year after the actual transaction of sale of the said land.
- There is no connection found to have been established by the Revenue between the assessee and Mr. Manghrani leave alone any connection with the land sold by the assessee. Mr Manghrani was never investigated or questioned about the said whatsapp message. He was not asked a single question relating to the said message during his statement recorded during search conducted on him.
- No effort / attempt was made by the Revenue to corroborate the interpretation of the message, as revealing the fair value of land sold, by doing any ground work and coming up with actual comparable instances supporting the rate mentioned in the chat.
- The purchaser of the said land, M/s Shivam Builders, was also noted to have been subjected to search action u/s.132 of the Act and no incriminating material vis-à-vis the purchase of impugned land was found from him. No addition on

account of unexplained investment in the impugned land was made in the hands of the purchaser.

- The assessee was not allowed to cross examine Mr. Manghlani.

13. The above facts have remained uncontroverted before us. The only logical derivation from the above is that the addition made in the present case was based merely on a whatsapp chat, that too found from a third party totally unconnected to the assessee and without even conducting any basic inquiry supporting and evidencing the interpretation of the message as revealing the fair value of the land sold.

14. The extent of presumption exercised by the Revenue in the present case can be gauged from the fact that no attempt was made by the Revenue to inquire about the purport of the message from the recipient of the message before interpreting it themselves. Land was admittedly sold a year back, that too by parties totally unconnected to the recipient of the message. Why would any message relating to land sold a year back be exchanged between parties who had nothing to do with the said land? And without addressing this aspect, how could the message be read as revealing the fair value of land sold by the assessee.

15. We completely agree with the Ld. CIT(A) that the finding of the AO that the whatsapp message was an indicator of the fair value of the land sold by the assessee is completely baseless. We

have no hesitation in agreeing with the Ld. CIT(A) that the entire case of the AO is based on unfounded assumption and presumptions and the addition made on account of alleged money received by the assessee on sale of land is clearly not sustainable.

16. In view of the above, we find no merit in the ground raised by the Revenue and dismiss the same.

17. The appeal of the Revenue, therefore, is dismissed.

18. In effect all the three appeals of the Revenue are dismissed.

19. To sum up, all the appeals filed by the Revenue and CO by the assessee are dismissed.

This Order pronounced on	30/09/2025
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Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Ahmedabad; Dated 30/09/2025

S. K. SINHA

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

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

आदेशानुसार/ BY ORDER,

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