IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 802 of 2024

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PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) SURAT
Versus
HIREN SHANKERBHAI UTTAMCHANDANI
==
Appearance:
KARAN G SANGHANI(7945) for the Appellant(s) No. 1
==

CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 23/03/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

Heard learned Senior Standing Counsel Mr. Karan Sanghani for the appellant.

The Tax Appeal is ***admitted*** for consideration of the proposed following question of law:

> *"(A) Whether on the facts and in the circumstances of the case and in law, the impugned order of the Hon'ble Appellate Tribunal is ex-facie erroneous, illegal and perverse because the Appellate Tribunal has erred in deleting the addition of Rs.13,96,60,000/- made by the Assessing Officer on account of unexplained investment under Section 69B of the Act by ignoring the fact that the Assessing Officer had calculated the value of land on basis of the rate as per the original Sauda Chitthi dated 03.07.2014 which has been accepted by the father of the assessee by offering Rs.1,09,00,000/- as his income before the Settlement Commission?"*

Learned Senior Standing Counsel Mr. Karan Sanghani for the appellant does not press the substantial question of law (B) as it would be covered in proposed substantial question of law (A).

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

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