

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**I.T.A. No. 640/SRT/2025  
Assessment Year: 2017-18**

Nadim Najirbhai Patel Rathod Falia Bharuch- 392 130 <b>PAN - CKQPP 9335 K</b>	Vs	Income Tax Officer, Ward - 1(5), Bharuch Income Tax Office, Harikunj, Bharuch- 356 069.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	
Revenue by	Shri J.K. Chandnani, Sr. DR

Date of Hearing	07.10.2025
Date of Pronouncement	09.10.2025

**ORDER**

**Per: SHRI. SANDEEP GOSAIN, J.M.:**

The present appeal has been filed by the assessee challenging the impugned order dated 24.05.2024 passed under section 250 of the Income Tax Act, 1961 ('the Act'), by the Commissioner of Income-tax Appeal Addl/JCIT(A)-7, Kolkata for the assessment year 2017-18.

2. Shri Hardik Raval appeared on behalf of assessee and seeks adjournment. However, we notice from the record that he is not holding any Power of Attorney on behalf of assessee. Therefore, his presence cannot be marked. On

going through the case file, we notice that assessee was *ex parte* before Ld. CIT(A) and therefore *ex parte* order was passed by Ld.CIT(A) thereby dismissing the appeal of the assessee on account of non-appearance.

3. Be that as it may, without going into the merits of the grounds raised in the present appeal, in our view, the interest of justice would be met in case the matter is restored back to the file of Ld. CIT(A) for adjudicating the same on merits after providing one more opportunity of hearing to the assessee. Therefore, considering the overall circumstances of the present case, we deem it proper to set aside the order and restore the matter back to the file of Ld.CIT(A) for deciding same afresh on merits. Needless to mention after providing one more opportunity of hearing to the assessee. Since the assessee had not co-operated before Ld. CIT(A), therefore a cost of Rs.1,000/- (Rupees one thousand) is imposed upon the assessee, which shall be deposited in the Prime Minister's Relief Funds within 30 days from the date of receipt of this order and a copy of the receipt shall be placed before Ld.CIT(A) and thereafter Ld. CIT(A) shall proceed to decide the same on merits. The assessee shall not seek any adjournment on unnecessary grounds and shall co-operate during appellate proceedings for decide the same expeditiously.

4. Before parting, we make it clear that our decision to restore the matter back to the file of Ld. CIT(A) is in no way be construed as having any expression on the merits of the dispute which shall be adjudicated by Ld.CIT(A) independently in accordance with law.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 09/10/2025

**Sd/-**  
**(OM PRAKASH KANT)**  
**(ACCOUNTANT MEMBER)**

**Sd/-**  
**(SANDEEP GOSAIN)**  
**(JUDICIAL MEMBER)**

Surat:

Dated: 09/10/2025

Outsourcing *Sr. PS.*

Copy of the order forwarded to:

- (1)The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

// True Copy //

By order

(Asstt. Registrar)  
**ITAT, Surat**