

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, SURAT**

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

**I.T.A. No. 525/SRT/2025
Assessment Year: 2014-15**

Neeru Deepak Narang 301, Sajani Complex, City Light Road, Surat - 395007. PAN - ANQPN4469F	Vs	DCIT – 1(3) Room No. 301, Income Tax Office, Anavil Business Centre, Adajan – Hazira Road, Adajan Gam, Adajan, Surat
(Appellant)		(Respondent)

**I.T.A. No. 526/SRT/2025
Assessment Year: 2015-16**

Deepak Balraj Narang 301, Sajani Complex, City Light Road, Surat - 395007. PAN - AEEPN1228E	Vs	DCIT – 1(3) Room No. 301, Income Tax Office, Anavil Business Centre, Adajan – Hazira Road, Adajan Gam, Adajan, Surat
(Appellant)		(Respondent)

Assessee by	Shri Suresh K Kabra, CA
Revenue by	Ms. Namita Patel, Sr. DR

Date of Hearing	08.10.2025
Date of Pronouncement	09.10.2025

ORDER

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

The present appeals have been filed by the assessee challenging the impugned order dt. 20.02.2025 passed under section 250 of the Income Tax Act, 1961 (‘the Act’), by the

National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2014-15 & 2015-16.

2. Since all the issues involved in these two appeals are common and identical, therefore, they have been clubbed, heard together and consolidated order is being passed for the sake of convenience and brevity. we shall take ITA No. **525/SRT/2025, A.Y 2014-15** as lead case and facts narrated therein.

3. At the very outset, we noticed that assessee was *ex-parte* before Ld. CIT(A). In this regard Ld. AR explained the circumstances before the bench that there was '*sufficient cause*' which prevented the assessee to represent properly before Ld. CIT(A), in this regard assessee has filed an application, which is reproduced herein below:

01. The Assessee had filed Appeal before the Ld CIT (A)-NFAC. However, submission and responses to the notices of the Ld CIT (A)-NFAC could not be filed.

02. Your honours would appreciate that the Appellant had closed his business for the fire at his business premises in which good amount of financial losses had to be suffered in the business. All the Staff members had left.

03. For the preparation of details, some part time accountant was hired in 2025 but the details as 03. required by the Tax Consultant CA were getting compiled very slowly. However, the submission to be submitted and the paper book was almost finalised and compiled but in the meantime the order of the Ld CIT(A)-NFAC was received.

04. It is earnestly requested to kindly allow one more opportunity before the Ld CIT(A)-NFAC and the appellant would ensure and assures the Bench that there would be compliance of the Notices.

05. It is humbly prayed that the appellant would badly suffer in case he is not allowed the opportunity for which the appellant would remain obliged.

4. On the contrary the Ld. DR submitted that Ld. CIT(A) was right in dismissing the appeal as the assessee had not cooperated and has not furnished required documents to substantiate its claim. Therefore while following the principles of nature justice the appeal was rightly rejected.

5. Be that as it may, without going into the merits of the issues raised by the assessee and taking into consideration of the facts narrated before us and while taking a lenient view that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the matter afresh by providing one more opportunity to the assessee. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

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

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

ITA No. 526/SRT/2025 AY 2015-16

8. as the facts and circumstances in this appeal are identical to ITA No. 525/SRT/2025 for the AY 2014-15 (except variance in figures) would apply '*mutatis mutandis*' for this appeal also. Accordingly, the grounds of appeal of the assessee are allowed for statistical purpose.

9. In the result, both the appeals filed by the assessee are 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

KRK, Sr. PS.