

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

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

**I.T.A. No. 913/SRT/2025
Assessment Year: 2018-19**

Varshaben Jayantibhai Trada 9/10, Aastha Residency, Near Utran Bridge, Utran – 394105. PAN – ACAPT9657N	Vs	DCIT, Circle – 2(1)(1) Room No. 612, Aayakar Bhawan, Majura Gate, Surat - 395002
(Appellant)		(Respondent)

Assessee by	Shree Suresh Kabra, CA
Revenue by	Shri Ajay Uke, Sr. DR

Date of Hearing	06.10.2025
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 dt. 07.10.2024 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 2018-19.

2. 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). On the other hand DR relied upon the orders passed by the revenue authorities.

3. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact 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 appeal afresh by providing one more opportunity to the assessee

4. 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.

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

KRK, 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