

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

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

**I.T.A. Nos. 269 to 271/SRT/2025  
Assessment Years: 2015-16 to 2017-18**

Jaysukhbhaai Gobarbhai Savalia  32, Balaji Society, Balaji Niwas, L.H. Road, Varachha, Surat-395 006 <b>PAN – ANDPS 7989 J</b>	Vs	NFAC, Delhi (current jurisdiction Income Tax Officer, Ward – 3(3)(1), Surat, Aaykar Bhawan, Anvil Business Center, Adajan, Surat-395 007
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shree Rasesh Shah, CAR
Revenue by	Shri Mukesh Jain, CIT. DR

Date of Hearing	07.10.2025
Date of Pronouncement	09.10.2025

**ORDER**

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

These three appeals have been filed by the assessee challenging the separate impugned orders all dated 16.12.2024 passed under section 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax(Appeals) for the assessment years 2015-16 to 2017-18. With the consent of both parties, all the appeals were clubbed, heard together and a common order is passed for the sake of convenience and brevity.

2. First we take up ITA No.269/SRT/2025 for AY 2015-16. At the very outset, we notice that AO has already given relief sought for by the assessee while passing the assessment order dated 29.05.2023. In view of this fact, the appeal filed by the assessee has become infructuous. Therefore, the same stands dismissed at this stage.

3. In the result, appeal filed by the assessee stands dismissed as infructuous.

4. Now coming to assessee's appeal bearing ITA No.270/SRT/2025 for AY2016-17. At the outset, we notice that Ld. CIT(A) had already set aside the matter back to the file of AO with a direction to make fresh assessment after considering all the facts of the case. At this stage, Ld. AR for the assessee has pressed legal ground and submitted that liberty be accorded to the assessee to raise this legal ground before the AO also. Keeping in view the request of Ld. AR and after hearing both the parties, we are of the view that since the matter has already been set aside to the file of AO to make fresh assessment. Therefore, liberty is granted to the assessee to raise any other grounds including legal ground before the AO and in case any legal ground is raised before the AO, then in the eventuality AO is directed to adjudicate the same on merits. Needless to mention after allowing reasonable opportunity of hearing to the assessee during set aside proceedings. It is, ordered accordingly.

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

6. Coming to ITA No.271/SRT/2025 for AY 2017-18. As the facts and circumstances in these appeals are identical to ITA No.270/SRT/2025 for AY 2016-17 (except variance in figures) therefore the decision in ITA No.270/SRT/2025 would apply mutatis mutandis in this appeal also. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, appeals filed by the assessee are allowed for statistical purposes.

8. In combine result, assessee's appeal ITA No.269/SRT/2025 is dismissed as infructuous whereas ITA Nos. 270 and 271/SRT/2025 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

Outsourcing Sr. PS.