

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH "SMC" SURAT**

**BEFORE SHRI SANDEEP GOSAIN (JUDICIAL MEMBER)  
AND  
SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)**

**ITA No. 589/SRT/2025  
Assessment Year: 2017-2018**

Kamlesh Naginbhai Lad,  
59 Yogeshvar Park, Near Rekha  
Park, Adajan, Hajira Road,  
Surat-395009.

**PAN NO. AAQPL 7195 K  
Appellant**

**Vs.**

ITO Ward-3(2)(6)  
Room No. 109, 1<sup>st</sup> Floor, Income  
Tax Office, Anavil Business  
Centre, Adajan,  
Surat-395007.

**Respondent**

Assessee by : Mr. Esmayeel, Saherwala, CA  
Revenue by : Ms. Namita Patel, Sr. DR

Date of Hearing : 07/10/2025  
Date of pronouncement : 30/10/2025

**ORDER**

**PER OM PRAKASH KANT, AM**

This appeal by the assessee is directed against order dated 31.03.2025 passed by the Ld. Addl./Joint Commissioner of Income-tax(Appeals)-6, Chennai [hereinafter shall be referred as 'the Ld. CIT(A)'] for assessment year 2017-18, raising following grounds:

*(1) That the Ld. ADDL/JCIT(A)-6, Chennai erred in law and on facts in dismissing the appeal without considering the online submission of Paper Book-1 dated 31/03/2025 filed by the appellant in response to the notice under section 250 dated 24/03/2025, thereby violating the principles of natural justice and causing grave prejudice to the appellant.*



*(2) On the facts and in the circumstances of the case and in law, the Ld. ADDL/JCIT(A)-6, CHENNAI is not justified in passing the appellate order U/s.250 of the Act with a predetermined mind before awaiting the expiry of due date granted to assessee by the former in his notice thereby rendering the appellate proceedings void ab initio for failure to follow due process.*

*(3) On the facts and in the circumstances of the case and in law, the Ld. ADDL/JCIT(A)-6, Chennai erred in upholding the addition of Rs. 1,99,000/- made by the Assessing Officer under section 69A of the Act without appreciating that appellant is a regular taxpayer with a documented history of substantial income in previous assessment years and out of his accumulated savings from disclosed sources of income the amount was deposit into the Bank.*

*(4) On the facts and in the circumstances of the case and in law, the Ld. ADDL/JCIT(A)-6, CHENNAI has erred in charging the tax as per the provisions of Section 115BBE of the Act.*

2. At the very outset, the Ld. Counsel for the assessee submitted that the Ld. Commissioner of Income Tax (Appeals) [hereinafter referred to as “the CIT(A)”] has dismissed the appeal ex parte, without duly considering the online written submission filed by the assessee in the form of a paper book dated 31.03.2025, which had been uploaded on the Departmental portal in response to the notice dated 25.03.2025.

3. Upon a careful perusal of the record, we find that the Ld. CIT(A) has dismissed the appeal summarily on the ground of non-compliance, holding the assessee to be in default for failure to respond to the notices issued in the course of appellate proceedings.

4. Before us, the Ld. Counsel for the assessee has produced a copy of the said online submission, as placed in the paper book,



evidencing that detailed submissions were, in fact, filed within the prescribed period through the official portal. On a holistic consideration of the record, we find merit in the contention that the Ld. CIT(A) has not adverted to or considered such submission while adjudicating the appeal, and the order has been passed without due appreciation of the materials and contentions placed on record.

5. It is trite law that the first appellate authority, being a quasi-judicial forum, is statutorily obliged under Section 250(6) of the Income-tax Act, 1961 to dispose of the appeal by a speaking order, after granting the assessee an effective opportunity of being heard and after considering all evidences and submissions made before it. The duty to render a reasoned decision is an essential facet of the principle of audi alteram partem, which forms the bedrock of the concept of natural justice.

6. Guided by these judicial principles, and having regard to the facts of the present case, we are of the considered view that the order passed by the Ld. CIT(A) cannot be sustained, having been rendered in breach of the statutory mandate and principles of natural justice. We, therefore, set aside the impugned order and restore the matter to the file of the Ld. CIT(A) with a direction to adjudicate the appeal afresh, after duly considering the submissions and evidences filed by the assessee and after



affording adequate opportunity of hearing in accordance with law.

7. Accordingly, Ground No. 1 of the appeal is allowed for statistical purposes, and since the matter has been restored for fresh consideration, the remaining grounds on merits are not adjudicated at this stage, being rendered academic and consequential.

8. In the result, the appeal of the assessee is allowed for statistical purpose.

**Order pronounced under Rule 34(4) of ITAT Rules on 30/10/2025.**

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

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

Surat;  
Dated: 30/10/2025  
Rahul Sharma, Sr. P.S. (on Tour)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Surat
5. Guard file.

//True Copy//

BY ORDER,  
(Assistant Registrar)  
**ITAT, Surat**