

**IN THE INCOME TAX APPELLATE TRIBUNAL SURAT BENCH, SURAT
(HYBRID HEARING)**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

I.T.A. No.209/SRT/2025
(Assessment Year: 2018-19)

Shyamlal Chand Singh, Titaanium Business Hub, 2 nd Floor, Sarsana, Near VIP Crossing, Surat Khajod Road, Bhimrad, Surat-395007	Vs.	Income Tax Officer, Ward-1, Surat
[PAN No.AQPPS7070P]		
(Appellant)	..	(Respondent)

Appellant by :	Shri P M Jagasheth, CA
Respondent by:	Shri Ajay Uke, Sr. DR

Date of Hearing	16.10.2025
Date of Pronouncement	01.01.2026

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the Assessee against the order of the Ld. Commissioner of Income Tax(Appeals), [hereinafter referred to as 'CIT(A)'], National Faceless Appeal Centre (in short 'NFAC'), Delhi dated 25/10/2023 for Assessment Year (AY) 2018-19.

2. The Assessee has raised the following grounds of appeal:

1. *On the facts and in the circumstances of the case as well as the law on the subject. the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition and passing assessment order u/s. 143(3) r. w.s 144B of the Act without any base, hence the impugned assessment order is absolutely erroneous, illegal and bad in law and needs to be quashed.*
2. *On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs.7,43,405/-*

on account of disallowance of alleged excess claimed of expenses u/s 37(1) of the Income Tax Act, 1961.

3. *On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs.1,72,229/ on account of alleged disallowance of deduction claimed under chapter VI-A.*
4. *On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs. 1,60,51,895/ on account of fresh other liabilities credited in the books of account treated as alleged unexplained credit u/s.68 rws. 115BBE of the Income Tax Act, 1961.*
5. *On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has erred in confirming the action of the Assessing Officer in making addition of Rs. 1,41,266/ on account of alleged disallowance of claim of depreciation on fresh fixed assets increased in fixed assets treated as income.*
6. *On the facts and in the circumstances of the case as well as the law on the subject, the learned Assessing Officer has erred in initiating penalty proceedings u/s 270A of the Income Tax Act, 1961.*
7. *On the facts and in the circumstances of the case as well as the law on the subject, the learned Assessing Officer has erred in initiating penalty proceedings u/s.271AAC(1) of the Income Tax Act, 1961.*
8. *On the facts and in the circumstances of the case as well as the law on the subject, the learned Commissioner of the Income Tax (Appeals) has not offered adequate opportunities to hear the case and submission, hence, the case may please be set aside and restored back to the CIT(A) or AO for sake of the interest of natural justice.*
9. *It is therefore prayed that the above addition may please be deleted as learned members of the tribunal may deem it proper.*
10. *Appellant craves leave to add, alter or delete any ground(s) either before or in the course of the hearing of the appeal.*

3. There is a delay of 418 days in filing the present appeal. A separate application of condonation of delay has been filed, wherein, it has been stated that during of the course of assessment proceedings, the notices were issue

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on the Income Tax portal and were also e-mailed to the previous consultant of the assessee, who did not check the said notices and even did not inform the assessee about it.

4. It has been further stated by the Ld. Counsel that assessment order is dated 26.04.2021 which was during the Covid Pandemic period. The Ld. Counsel for the assessee has further demonstrated from the assessment order that notice of hearing issued by the Assessing Officer were also during the Covid Pandemic period.

5. It has been further deposed in the said affidavit of the assessee that the assessee had mentioned the E-mail Id for service of notice in appeal Form 35 before the CIT(A) as cmashalibhadrashah@gmail.com, whereas, the Ld. CIT(A) has issued the last two notices at a different email-id i.e. scbhuwala@yahoo.com, therefore, the above notices did not come to the notice of the assessee, resulting into *ex-parte* order passed by the Ld. CIT(A). Even the assessee did not receive the copy of the impugned order of the CIT(A) either physically or on the e-mail furnished in appeal Form 35, resulting into the aforesaid long delay of 418 days.

6. The Ld. Counsel has submitted that the non-appearance before the lower authorities as well as the delay in filing the present appeal before this Tribunal was not intentional but due to the aforesaid reasons.

7. The Ld. D.R. could not rebut the aforesaid factual aspects on the file.

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8. In our view, the interests of justice will be well served if the assessee be given an opportunity to present his case before the Assessing Officer. Accordingly, the delay in filing the present appeal is hereby condoned, impugned order of the CIT(A) is hereby set aside, and the matter is restored to the file of the Assessing Officer for *denovo* assessment. Needless to say that the Assessing Officer will give proper and adequate opportunity to the assessee to present his case and thereafter to pass a fresh assessment order in accordance with law.

9. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 01/01/2026

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Ahmedabad; Dated 01/01/2026

Neelesh, Sr. PS

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

//True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, सूरत/ ITAT, Surat