



आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।  
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"  
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपील सं./ITA No.904/RJT/2025  
निर्धारण वर्ष/Assessment Year : 2023-24

Pareshkumar Nimchandbhai Parekh, Royal Plaza, Sakdi Street, Green Chowk, Morbi, Morbi- 363641.	बनाम/ Vs	Assessing Officer, Morbi.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AFPPP0289Q		
(अपीलार्थी/Assessee)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri P. J. Raiyani, Ld. AR  
राजस्वकी ओर से / Revenue by : Shri Abhimanyu Singh, Ld. Sr. DR

सुनवाई की तारीख/ **Date of Hearing** : **12/01/2026**  
घोषणा की तारीख/ **Date of Pronouncement** : **15/01/2026**

आदेश/ORDER

**Per, Dr. Arjun Lal Saini, A.M**

Captioned appeal filed by the assessee, pertaining to Assessment Year 2023-24, is directed against the order passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals) ('CIT(A)'), dated 11.11.2025, which in turn arises out of the assessment order passed u/s. 143(3) r.w.s 144B of the Act, on 26.03.2025.



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

*1. The learned CIT (A) has inadvertently erred in passing an order in my appeal by considering the case of Pareshkumar Ajaramarbhair Baraiya instead of my case, i.e., Pareshkumar Nimchandbhai Parekh. Due to this mistake, the CIT(A) has wrongly linked and decided the assessment order for A.Y. 2017-18 which was passed under section 147, whereas my appeal relates to A.Y. 2023-24 against the assessment order passed under section 143(3) dated 26.03.2025, bearing DIN No. ITBA/AST/S/143(3)/2024-25/1075044737(1), wherein the returned income was 3,16,120 and an addition of 11,91,099 was made, determining total income at 15,07,219. It is therefore prayed that my correct appeal be restored and the erroneous CIT (A) order bearing No. ITBA/NFAC/S/250/2025-26/1082502924(1) be cancelled.*

3. At the outset, the Ld.Counsel for the assessee vehemently argued that the impugned order passed by the Ld.CIT(A), for which the assessee is in appeal before this Tribunal, does not pertain to the assessee, under consideration. Even the assessment and section number mentioned in the impugned order of Ld.CIT(A) and the total income mentioned in the order of the Ld.CIT(A) at Rs.11,71,56,442/- is entirely wrong. The Ld.CIT(A) has passed order in assessee's case, does not pertain to assessee's case under consideration, however, it pertains to other assessee. The Ld.CIT(A) did copy/paste of other assessee's order and framed the wrong order in the case of the assessee under consideration, that is, other assessee's order was copy and pasted, hence, it is not an order for the assessee under consideration. The entire facts and issue mentioned in the order of the Ld.CIT(A) did not pertain to the assessee, under consideration. However, it pertains to other person( assessee) therefore, the order passed by the Ld.CIT(A) in assessee's case under consideration is *ab-initio* wrong and bad in law as it does not pertain to the assessee. Even the facts and figure narrated by the Ld.CIT(A) in the impugned order dated 11.11.2025, for the assessment year 2023-24, does not match with the assessee's facts and



figures which are narrated in the assessment order. Therefore, the Ld.CIT(A) has framed the appellate order in assessee's case by doing copy/past of other assessee's order. Hence, it is a gross negligence on the part of the Ld.CIT(A) that order pertain to other person has been copy/pasted in the assessee's case, which is entirely wrong on facts as well as issue involved in the assessee's case under consideration. Therefore, the facts and issues mentioned in the assessment order of the assessee are entirely different then the facts and figures mentioned by the ld.CIT(A) in the impugned order. Hence, the Ld.CIT(A) should be directed to pass the order in the case of the assessee by considering the assessee's facts and grounds of appeal raised by the assessee. Therefore, this matter may be restored back to the file of the Ld.CIT(A) with the direction to the Ld.CIT(A) to pass the order in assessee's case by considering the assessee's facts and figures.

4. On the other hand, the Ld.DR for the Revenue, fairly agreed that order passed by the Ld.CIT(A) does not belongs to assessee under consideration. However, Ld.CIT(A) has done copy/paste of other assessee's order and pasted in the assessee's case, therefore, fact and figure mentioned in the order of the Ld.CIT(A) does not pertain to the assessee. Hence, the matter may be restored back to the file of Ld.CIT(A) with the direction to the Ld.CIT(A) to pass the fresh order in the assessee's case after considering assessee's facts and figure stated in the assessment order.

5. I have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the ld CIT(A) and other materials brought on record. I have gone through the order of learned



CIT (A) and noticed that the order passed by the learned CIT(A) does not pertain to the assessee. The learned CIT (A) has inadvertently, passed an order in assessee`s appeal by considering the case of Pareshkumar Ajaramarbhair Baraiya instead of assessee`s case, that is, Pareshkumar Nimchandbhai Parekh. Due to this mistake, the CIT(A) has wrongly linked and decided the assessment order for A.Y. 2017-18 which was passed under section 147, whereas assessee`s appeal relates to A.Y. 2023-24 against the assessment order passed under section 143(3) dated 26.03.2025, bearing DIN No. ITBA/AST/S/143(3)/2024-25/1075044737(1), wherein the returned income was Rs. 3,16,120/- and an addition of 11,91,099/- was made, determining total income at 15,07,219/-. Therefore, I cancel the erroneous order of ld. CIT (A), vide order bearing No. ITBA/NFAC/S/250/2025-26/1082502924(1).

6. Therefore, I direct the Ld.CIT(A) to consider the actual appeal of the assessee, filed by him and to decide the issue again in accordance with law. With this direction, I remit the issue back to the file of the Ld.CIT(A) with the direction to pass appellate order after considering the actual appeal filed by the assessee before him, and after considering the facts narrated in the assessment order. Therefore, I set aside the wrong order of the Ld.CIT(A) and restore the matter back to the file of the Ld.CIT(A) with the direction to adjudicate the actual appeal of the assessee after considering the real fact and figure. Therefore, for statistical purposes the appeal of the assessee is treated to be allowed.



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

**Order pronounced in the open court on 15/01/2026.**

**Sd/-**  
**(Dr. Arjun Lal Saini)**  
लेखा सदस्य/Accountant Member

राजकोट /Rajkot  
दिनांक/ Date: 15/01/2026

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

**(True Copy)**

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot