



आयकर अपीलीय अधिकरण,राजकोट न्यायपीठ,राजकोट।

**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH(SMC), RAJKOT**  
**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.812/RJT/2025

निर्धारण वर्ष / Assessment Year: (2015-16)

Krunal Rajendra Kanakhara, 401, Giriraj Apartment, 29/30 Digvijay Plot, Seth Bhagwandas Road, Jamnagar- 361 005	बनाम /Vs.	Income Tax Officer, Ward-2(6), Jamnagar, Aaykar Bhawan, Jamnagar-Rajkot Highway, Jamnagar-361 007
स्थायीलेखासं./जी आइ आरसं./PAN/GIR No.: <b>AMMPK 5188 R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Shri Ravindra Manek, AR

Respondent by : Shri Gopi Nath Chaubey, Sr. DR

**Date of Hearing : 24/12/2025**

**Date of Pronouncement : 16/01/2026**

**आदेश / ORDER**

**Per, Dr. Arjun Lal Saini, AM**

Captioned appeal filed by the assessee, pertaining to assessment year 2015-16, is directed against the order passed by Learned Commissioner of Income-tax Appeal Addl/JCIT(A)-2, Mumbai [in short "Ld.CIT(A)"] vide order dated 25.09.2025 u/s 250 of the Income Tax Act, 1961 (in short "the Act").

2. At the outset itself, the ld. Counsel for the assessee submitted that there was an error in the intimation order passed u/s 143(1) of the Act. Therefore, Ld. Counsel for the assessee stated that assessee wants to submit some documentary evidence to correct the error in the intimation u/s 143(1) of the Act. Therefore, matter may be restored back to the file of jurisdictional Assessing Officer with a direction to admit the same, and correct the error as per law.

3. On the other hand, the Learned Senior DR for the Revenue, did not raise any objection if the matter is restored back to the file of jurisdictional Assessing



Officer and Jurisdictional Assessing Officer based on the documents and evidence submitted by the assessee, would adjudicate the issue in accordance with law.

4. 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 Id CIT(A) and other materials brought on record. I do not wish to make any comments on the merits of the grounds raised by the assessee, under consideration, however, I note that as per Id.Counsel for the assessee, there is an error in the intimation order passed u/s 143(1) of the Act, therefore, in the interest of justice, I restore the matter back to the file of jurisdictional Assessing Officer to correct the error and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, I deem it fit and proper to set aside the order of the Id. CIT(A) and remit the matter back to the file of the jurisdictional Assessing Officer to adjudicate the issue afresh on merits. The assessee is also directed to file the relevant documents and evidences pertaining to error in the intimation under section 143(1) of the Act. For statistical purposes, the appeal of the assessee is treated as allowed.

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

**Order pronounced in the open court on 16/01/2026.**

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

राजकोट /Rajkot

//True Copy//

दिनांक/ Date: 16/01/2026

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant



- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्ड फाईल/ Guard File

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण ,राजकोट