

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, SURAT**

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

**I.T.A. No. 499 & 500/SRT/2025  
Assessment Year: 2013-14 & 2014-15**

Anil Kumar Jain C/o CA Himanshu Gandhi, 16 <sup>th</sup> Floor, D Wing, Trade World Bldg, Kamala Mills, Compound, Lower Parel, Mumbai - 400013. <b>PAN - ALZPP0233C</b>	Vs	ITO, Ward - 2(3)(6) Anavil Business Centre, Adajan Hizira Road, Surat.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Himanshu Gandhi, CA
Revenue by	Shri Mukesh Jain, CIT(DR)

Date of Hearing	09.10.2025
Date of Pronouncement	07.01.2026

**ORDER**

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

The present appeals have been filed by the assessee challenging the different impugned orders dt. 18.03.2025 passed under section 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2013-14 & 2014-15.

2. Since all the issues involved in these two appeals are common and identical, therefore, they have been clubbed, heard together and consolidated order is being passed for

the sake of convenience and brevity. We shall take **ITA No. 499/SRT/2025, A.Y 2013-14** as lead case and facts narrated therein.

**ITA No. 499/SRT/2025, A.Y 2013-14**

2. From the records, we noticed that assessee was *ex-parte* before Ld. CIT(A). In this regard Ld. AR explained the circumstances before the bench that there was '*sufficient cause*' which prevented the assessee to represent properly before Ld. CIT(A). On the other hand DR relied upon the orders passed by the revenue authorities.

3. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee

4. Before parting, we make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

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

**ITA No. 500/SRT/2025 AY 2014-15**

6. As the facts and circumstances in this appeal is identical to ITA No. 499/SRT/2025 for the AY 2013-14 (except variance in figures) would apply '***mutatis mutandis***' for this appeal also. Accordingly, the grounds of appeal of the assessee stands allowed for statistical purposes.

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

Order pronounced in the open court on 07/01/2026

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

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

Surat:  
Dated: 07/01/2026

*KRK, Sr. PS.*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)  
**ITAT, Surat**