

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ 'एस.एम.सी', सूरत ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH 'SMC', SURAT

[conducted through Virtual Court at Ahmedabad Benches, Ahmedabad]

श्री संजय गर्ग, न्यायिक सदस्य के समक्ष।  
Before Shri Sanjay Garg, Judicial Member

आयकर अपील सं./ITA No.598/SRT/2025  
निर्धारण वर्ष /Assessment Year : 2013-14

Mohmedajim Rasid Patel Nabipur Bharuch - 392 210 (Gujarat)	<u>बनाम/ v/s.</u>	Ward-1(4) Income Tax Officer Bharuch - 392 001
स्थायी लेखा सं./PAN: BQYPP 7770 F		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :		Shri Krutarth Desai, Advocate
Revenue by :		Shri Ajay Uke, Sr.DR

सुनवाई की तारीख/Date of Hearing : 08/01/2026  
घोषणा की तारीख /Date of Pronouncement: 19/01/2026

**आदेश/ORDER**

The present appeal has been preferred by the assessee against the order of office of the Learned Commissioner of Income Tax, Appeals, ADDL/JCIT (A)-1 Gurugram [hereinafter referred to as 'CIT(A)'] dated 26/03/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2013-2014.

2. The sole issue involved in this appeal relating to the issue of the valuation of the closing stock. The assessee is engaged in the business of distribution of sim-card talk time. The Assessing Officer (AO), during the assessment proceedings, noted that there was a difference of valuation of the

closing stock which he found of Rs.26,07,495/- and added the same to the income of the assessee.

3. The Ld. CIT(A) confirmed the addition so made by the AO.

4. Before this Tribunal, the Ld. Counsel for the assessee has submitted that the closing stock shown by the assessee was not in terms of the value of the sim-card, rather it was in the nature of talk time that remained unsold. He has submitted that the differential value of the closing stock was offered for taxation and was offered as commission income received of Rs.32,24,603/-. That the AO, while making valuation of the closing stock, has not considered the said amount of Rs.32,24,603/-. He has submitted that the said commission income offered by the assessee was out of the stock sold part of the payment made by the assessee.

5. This issue, in my view, requires verification at the ends of the AO. The AO will verify the above contention of the assessee and if found correct, will not make any addition on this issue. The assessee will furnish the necessary details and explanation, in this respect, and thereafter the AO will examine and verify the same and pass a speaking order on this issue.

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

**Order pronounced in the Open Court on 19/01/2026.**

**Sd/-  
( Sanjay Garg )  
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 19/01/2026  
टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/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)- concenred
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,सूरत /AR, ITAT, Surat/Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Surat/Ahmedabad