

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT "SMC" BENCH, SURAT  
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
AND MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1/SRT/2026  
(Assessment Year: 2015-16)

Pashvanath Residency Co-op Housing Society Ltd. Pashvanath Residency, Shantadevi Road, Navsari-396445 PAN : <b>AADAP1405C</b>	Vs.	The ITO, Ward-4, Navsari
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Kiran K. Shah, C.A.	
<b>Respondent by:</b>	Ms. Namita Patel, Sr. D.R.	
<b>Date of Hearing</b>	19.01.2026	
<b>Date of Pronouncement</b>	21.01.2026	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-**

This is an appeal filed against the order dated 09-11-2025 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2015-16.

2. The assessing Officer has passed penalty order u/s. 271D and at this stage before the CIT(A), the assessee has not responded to notices. Therefore, the ld. A.R. prayed that the matter may be remanded back to the file of ld. CIT(A) for proper adjudication.

3. We have heard both the parties and perused the material available on record. Since the order of the CIT(A) is ex-parte, it shall be remanded back to the file of the CIT(A) for proper adjudication of the issues contested. Needless to say, the

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assessee be given opportunity of hearing by following principles of natural justice.

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

**The order is pronounced in the open Court on 21.01.2026**

**Sd/-  
(DR. B.R.R. KUMAR)  
VICE-PRESIDENT**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Surat; Dated 21/01/2026

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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)-**
5. विभागीय प्रतिनिधि,अधिकरण अपीलीय आयकर ,/DR,ITAT, Surat,
6. गार्ड फाईल / **Guard file.**

आदेशानुसार/ **BY ORDER,**

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