

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS SUCHITRA RAGHUNATH KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 910/SRT/2024
(Assessment Year: 2011-12)

Ashvinkumar Dolatrai Naik, 30, Desai Street, Sanki, Tal - Palsana, PO- Karan, Surat [PAN: ADTPN8318A]	Vs.	ITO, Ward - 1, Bardoli
(Appellant)	..	(Respondent)

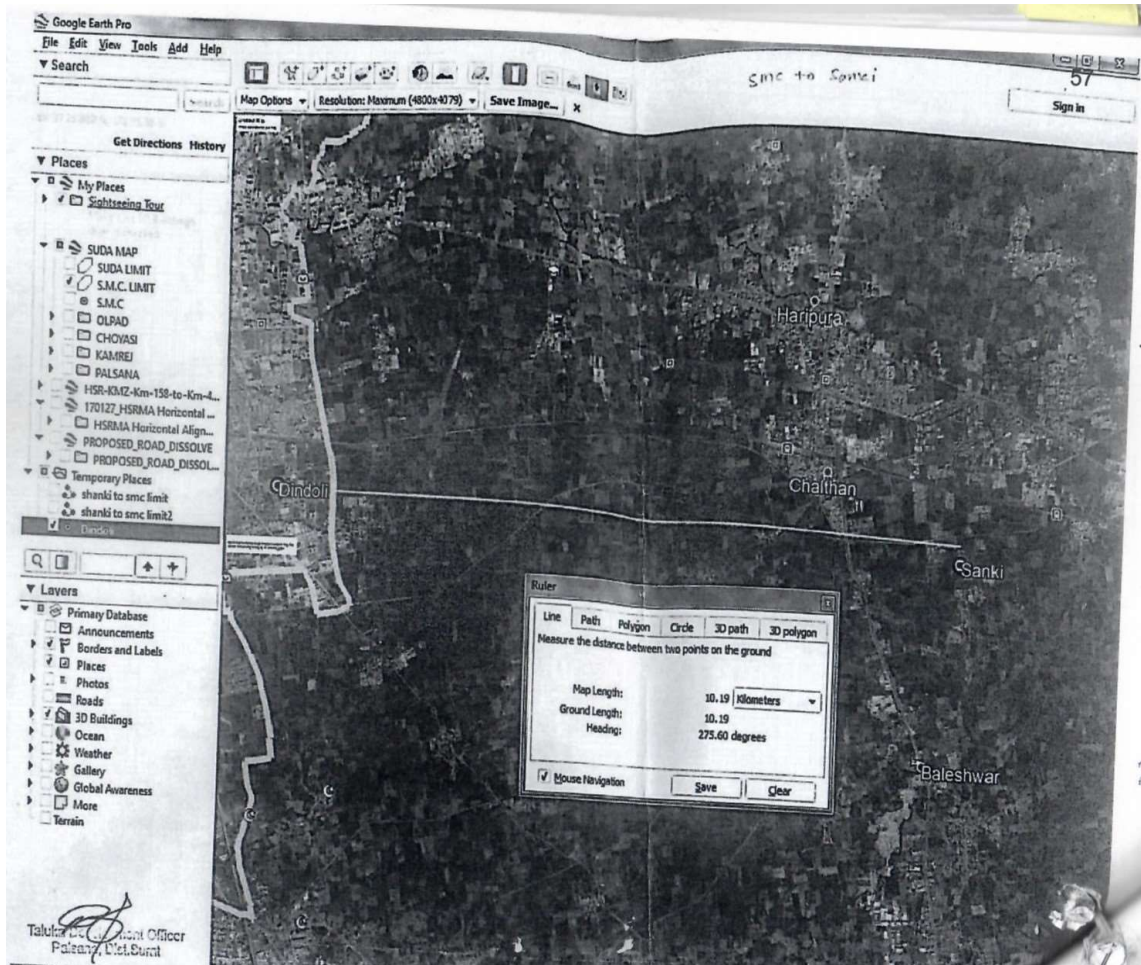
Appellant by :	Ms Ankita Gorde, AR
Respondent by:	Shri Ajay Uke, Sr. DR
Date of Hearing	19.01.2026
Date of Pronouncement	22.01.2026

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as "Ld. CIT(A)"] dated 26.09.2024, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2011-12.

2. The only issue in this case is to adjudicate whether the land sold by the assessee falls beyond 8 kilometers of municipal limit or not. Before us, the Ld. Counsel for the assessee has submitted the documents purportedly approved by Taluka Development Officer Palsana, Dist – Surat. The same is reproduced as under:



3. The Ld. AR relied on the orders of the AO. We have heard both the parties and perused the materials available on record. Considering the limited nature of the dispute, we deem it appropriate to restore the matter to the file of the Assessing Officer with a direction to examine the genuineness of the documents by making a direct reference / enquiry to the Taluka Development Officer, Palsana. The AO is hereby directed to examine the genuineness of the documents after referring the same to the Taluka Development Officer, which if confirmed, the distance as determined by the authorities shall be accepted. If not confirmed, the revenue would be at liberty to initiate penal proceedings as per the provisions of the Act.

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

The order is pronounced in the open Court on 22.01.2026.

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

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

Surat; Dated 22.01.2026

**SAMANTA

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, आयकर अपीलीय अधिकरण/ DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// TRUE COPY //

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