

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

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

I.T.A. No. 1284/SRT/2024  
(Assessment Year: 2010-11)

Bankimchandra Bipinchandra Kinkhabwala, 17, Kartik Nagar Society, Opp. Patel Prakash Society, B/h. Navyug College, Rander Road, Surat-395009 [PAN : ADPPK 6881 K]	Vs.	Income Tax Officer, Ward-1(2)(6), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Kiran K. Shah, CA	
<b>Respondent by:</b>	Ms. Namita Patel, Sr DR	
<b>Date of Hearing</b>	19.01.2026	
<b>Date of Pronouncement</b>	19.01.2026	

**ORDER**

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

This appeal has been filed by the assessee against the order dated 14.11.2024 passed by the Ld. Addl/JCIT(A)-6, Kolkata ('Ld. CIT (A)' in short), under Section 250 of the Income-tax Act, 1961 ('the Act' in short) for Assessment Year 2010-11.

2. The assessee has raised following grounds of appeal:

*"1. On the facts and in circumstances of the case as well as on the subject, the Ld. Addl/JCIT(A)-6, Kolkata has erred in passing ex-parte order without giving reasonable and sufficient opportunity of being heard.*

*2. The Addl/JCIT (A)-6, Kolkata has erred and was not just and proper on the facts of the case and in law in confirming the addition of Rs.10,36,337/-."*

3. On perusal of the records, it is observed that the assessee was afforded several opportunities of hearing to furnish details, clarifications, and explanations to substantiate his claim. However, despite being granted multiple opportunities,

- 2-

the assessee failed to furnish the requisite details or explanations before the Ld. CIT(A). Consequently, the Ld. CIT(A), based on the material available on record, upheld the action of the Assessing Officer and dismissed the appeal of the assessee by an *ex-parte* order. Before us, the Ld. Counsel for the assessee prayed that, given an opportunity, all necessary details, clarifications, and explanations would be furnished to the Revenue authorities. Hence, in the interest of justice, we set aside the order of the Ld. CIT(A) and restore the matter to the file of the Ld.CIT(A) for *de novo* adjudication. The assessee shall submit all the relevant bank statement/submission/document before the Ld.CIT(A) and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

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

**Heard, dictated and pronounced in the open Court today on 19.01.2026**

Sd/-

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Surat; Dated 19/01/2026

*btk*

Sd/-

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

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 (Asstt. Registrar)  
आयकर अपीलीय अधिकरण  
ITAT, Surat