

**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. 844/SRT/2025
(Assessment Year: 2009-10)

Sai Multi Trade Private Limited, C-1244, Raghukul Textile Market, Ring Road, Surat-395002 [PAN : AALCS 6867 R]	Vs.	Income Tax Officer, Ward-2(1)(2), Surat
(Appellant)	..	(Respondent)
Appellant by :	Shri Rasesh Shah, CA	
Respondent by:	Ms. Namita Patel, Sr. DR	
Date of Hearing	20.01.2026	
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 dated 20.06.2025 passed by the Ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as the "Ld. CIT(A)"), under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2009-10.

2. The assessee has raised following grounds of appeal:-

"1. On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in confirming the action of the Ld. Assessing Officer in re-opening assessment u/s. 147 by issuing notice u/s. 148 of the I.T. Act, 1961.

2. On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in confirming the action of the Ld. Assessing Officer of rejecting the books of accounts u/s. 145(3) of the Income Tax Act, 1961.

3. On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in confirming the action of Assessing Officer in making the addition of Rs. 2,75,66,158/- by treating the entire credits in the bank account of the assessee as unexplained income."

3. Briefly stated, the Assessing Officer treated the total credits of Rs. 2,75,66,158/- appearing in the bank accounts of the assessee as unexplained income, which was confirmed by the Ld. CIT(A).

4. Before us, the Ld. AR submitted that the assessee is engaged in the business of export of Onions and other agricultural produce to various countries like Bangladesh and Dubai and that the foreign remittances received were against such exports. The Bench has specifically asked to furnish the details of the purchases made and the corresponding payments for purchase of agricultural produce from various parties. In response, the Ld. AR submitted that the purchases have been made through a broker namely Shri Asifbhai. The Bench further required the assessee to furnish the details of payments made to Shri Asifbhai, particularly with reference to withdrawals from the bank accounts. However, despite repeated opportunities granted, the assessee failed to furnish any evidence regarding the payments made for such purchases before the Bench.

5. The Ld. AR also challenged the validity of the reopening of the assessment. Upon perusal of the record, we find that before issuance of notice u/s 148 of the Act, the Revenue Authorities have given opportunity to the assessee to furnish/explain details such as names and addresses of the farmers from whom the assessee has purchased agricultural commodities. Even during the reopening proceedings, the assessee merely stated that purchases were made through one Shri Asifbhai; however, no office address or contact details of the said broker were furnished to substantiate the claim. Hence, the appeal of the assessee fails on the issue of reopening.

- 3-

6. The Ld. DR has also submitted that the entries in the purchase ledger do not tally with the corresponding bank statements. Considering the totality of the facts and circumstances, in the interest of justice, one opportunity is being given to the assessee to produce all the details before AO who shall consider the documents and pass an order *de novo*.

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

This order is pronounced in the open Court on ...22.01.2026

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Surat; Dated 22/01/2026

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**