

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

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

ITA Nos.921 & 922/Srt/2024  
(Assessment Year: 2017-18)

Jitendrakumar Arvindbhai Patel, At Post Nizar Goji, Ta. Bardoli, Bardoli HO, Surat-394601.  [PAN : AOZPP2124H]	Vs.	Income Tax Officer, Ward-1/Ward-2, Bardoli.
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	None
<b>Respondent by:</b>	Shri Ajay Uke, Sr. DR
<b>Date of Hearing</b>	20.01.2026
<b>Date of Pronouncement</b>	22.01.2026

**ORDER**

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

The captioned two appeal have been filed by the Assessee against the separate orders dated 07.08.2024 & 18.07.2024 passed by the Ld. Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ("the CIT(A) in short), under Section 250 of the Income-tax Act, 1961 ("the Act"), relating to the Assessment Year 2017-18.

2. 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 the source of unexplained expenditure. However, despite being granted multiple opportunities, the assessee remained non-compliant and 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 as ex-parte. Hence, in the interest

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of justice, we set aside the matters to the file of the **Ld.CIT(A) for de novo adjudication**. The assessee shall submit all the relevant bank statement/evidence/document before the Ld.CIT(A) and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

3. In the result, both the appeal of the assessee are allowed for statistical purposes.

**The order is pronounced in the open Court on 22.01.2026.**

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

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

(True Copy)

Surat; Dated 22.01.2026

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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