

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

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

ITA No.976/Srt/2024
(Assessment Year: 2017-18)

Mangalkari Developers, RCS No.106/1/P1, Near Chandan Steel, Daheri, Near Old GIDC, Umergaon-396171. [PAN :ABCFM4430 B]	Vs.	The Income Tax Officer/NFAC, Delhi.
(Appellant)	..	(Respondent)
Appellant by :	Shri Chetan Khakhkhar, AR	
Respondent by:	Shri Mukesh Jain, CIT. DR	
Date of Hearing	20.01.2026	
Date of Pronouncement	22.01.2026	

ORDER

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

This appeal is filed by the Assessee against the appellate order dated 23.07.2024 passed by the Commissioner of Income Tax (Appeals) National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2017-18.

2. On perusal of the record, we find that there was a delay in filing the appeal before the Ld. CIT(A). Since the assessee did not furnish sufficient cause for condonation of the delay, the Ld. CIT(A) dismissed the appeal in *limini* without dealing with the issues on merits. We further note that the assessee had not complied even during the assessment

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proceedings before the Assessing Officer. Before us, the Ld. Counsel for the assessee prayed that, given an opportunity, due compliance will be made before the revenue authorities and all necessary details, clarifications, and explanations would also 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 back to the file of the Assessing Officer for *de novo* assessment. The assessee shall submit all the relevant bank statement/submission/document before the Assessing Officer and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

3. 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 KAMBLE)
JUDICIAL MEMBER**

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

(True Copy)

Ahmedabad; Dated 22.01.2026

MV

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