

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

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

ITA No.156/Srt/2025
(Assessment Year: 2012-13)

Bharatbhai Jayantilal Thakkar, Flat No.C-806, Shikha Apt. Samarth Park, Nr.Bhulka Bhawan School, Adajan Road, Surat-395003. [PAN : AAWPT9641 G]	Vs.	Income Tax Officer, Ward-1(3)(1), Surat.
(Appellant)	..	(Respondent)

Appellant by :	Shri Suresh K Kabra, AR
Respondent by:	Shri Ajay Uke, Sr. DR
Date of Hearing	20.01.2026
Date of Pronouncement	22.01.2026

ORDER

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

The captioned appeal has been filed by the Assessee against the order dated 22.08.2023 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 2012-13.

2. On perusal of the records, it is observed that the assessee was afforded several opportunities of hearing on 06.01.2021, 18.07.2022, 27.07.2022, 11.08.2022, 29.08.2022, 08.09.2022 & 28.07.2023 to furnish details, clarifications, and explanations to substantiate the source of unexplained money. 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,

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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. 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 matter 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, 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)

Surat; 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