

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

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

ITA Nos.839 to 841/Srt/2025
(Assessment Year: 2018-19)

Arvindkumar Becharbhai Patel B/9, Pushparaj Apartment, Khatodra, Surat-395002. [PAN : AFZPP2697C] (Appellant)	Vs.	NFAC, Delhi Current Jurisdiction, Ward-1(2)(1), Surat. (Respondent)
Appellant by :		Shri Mehul Shah, AR
Respondent by:		Shri Mukesh Jain, CIT. DR with Shri Ajay Uke, Sr.DR
Date of Hearing		21.01.2026
Date of Pronouncement		22.01.2026

ORDER

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

The captioned three appeal have been filed by the Assessee against the separate order all dated 18.07.2025 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 2018-19.

2. On perusal of the record, we find that there was a delay in filing the appeals before the Ld. CIT(A). Since the assessee did not furnish sufficient cause for condonation of the delay, the Ld. CIT(A) dismissed the appeals in *limini* without dealing with the issues on merits. Before us, the Ld. Counsel for the assessee prayed that, given an opportunity, due compliance will be made before the Revenue authorities and all the necessary details, clarifications, and explanations would also be furnished to the Revenue authorities. Hence, in the interest of justice, we set aside the matters to the file of the **Ld.CIT(A) for *de novo***

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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 combined result, all the three 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

**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