

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

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

ITA Nos.438 to 444/Srt/2024  
(Assessment Years: 2013-14 to 2019-20)

&

ITA Nos.456/Srt/2024  
(Assessment Year: 2010-2011)

Mukeshkumar Mansukhlal Shah, 7-D Shiromani Apartment, Near Radiant School, Piplod, Surat-395007.  [PAN : BBZPS5611L]	Vs.	ACIT/DCIT, Central Circle-1, Surat.
<b>(Appellant)</b>	..	<b>(Respondent)</b>

ITA Nos.374/Srt/2024  
(Assessment Year: 2010-2011)

DCIT, Central Circle-1, Surat.	Vs.	Mukeshkumar Mansukhlal Shah, 7-D Shiromani Apartment, Near Radiant School, Piplod, Surat-395007.  [PAN : BBZPS5611L]
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Ashish Modi, AR
<b>Respondent by:</b>	Shri Mukesh Jain, CIT. DR
<b>Date of Hearing</b>	19.01.2026
<b>Date of Pronouncement</b>	22.01.2026

**ORDER**

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

The captioned appeals have been filed by the Assessee against the separate orders of 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 Years 2010-11 and 2013-14 to 2019-20. Since the issues raise in all these appeals are common and identical, the same are being disposed of by this common order.

2. On perusal of the records, it is observed that the assessee was afforded adequate opportunities of hearing to furnish details, clarifications, and explanations to substantiate its claims in these appeals pertaining to the relevant assessment years. However, despite being granted sufficient 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 appeals of the assessee. We further observe that the assessee also failed to submit any details or supporting evidence even before the Assessing Officer. During the course of hearing before us, the Ld. Counsel for the assessee prayed that, if one more opportunity is granted, the assessee would furnish all the necessary details, clarifications, and explanations before the revenue authorities. The Ld. Counsel, *suo motu*, agreed compensation to the Revenue **amounting to Rs.25,000/-** in each appeal. Considering the totality of the facts and in the interest of justice, we deem it appropriate to remand the matter to the file of the Assessing Officer for conducting the assessment *de novo*. The assessee is directed to submit all relevant bank statements, documents, and explanations before the Assessing Officer and to strictly comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

ITA No.374/SRT/2024 for AY 2010-11(Appeal by the Revenue)

3. Since the assessee's appeal has been set aside to the file of the Assessing Officer, the Revenue's appeal is also remanded to the file of the Assessing Officer.

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4. In the combined result, the appeals of the assessee as well as the appeal of the Revenue 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