

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT "SMC" BENCH, SURAT  
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
AND MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 400/SRT/2025  
(Assessment Year: 2011-12)

Snehlataben J Vasava, 140 Tekara Faliyu, Sakarpore, Taluka Ankleshawar, Bharuch PAN : <b>AHIPV4260A</b>	Vs.	The ITO, Ward-2(3), Bharuch
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Ms. Urvashi Shodhan, A.R.	
<b>Respondent by:</b>	Shri Ashish Kumar, Sr. D.R.	
<b>Date of Hearing</b>	20.01.2026	
<b>Date of Pronouncement</b>	22.01.2026	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-**

This is an appeal filed against the order dated 21-06-2023 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2011-12.

2. Delay condoned.

3. The assessment order as well as the order of the CIT(A) was ex-parte. Therefore at this juncture, the ld. A.R. has filed additional evidences which were not before both the authorities. The issue is related to cash deposits. The matter is remanded back to the file of the A.O. for verification of the additional evidences filed before us. After verifying the same, adjudicate the

- 2-

issues on merits. The assessee be given opportunity of hearing by following principles of natural justice.

4. In the result, the appeal of the assessee is partly allowed for statistical purpose.

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

**Sd/-**

**Sd/-**

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

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Surat; Dated 22/01/2026

*ak*

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**