

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

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

I.T.A. No. 310/SRT/2025
(Assessment Year: 2017-18)

Yuvrajsinh Rajendrasinh Rathod, 68 Rajput Faliya, Itakla, Bharuch PAN : AJRPR3459C	Vs.	The ITO, Ward-1(5), Bharuch
(Appellant)	..	(Respondent)
Appellant by :	Shri Mayur Thakkar, C.A.	
Respondent by:	Shri Ashish Kumar, Sr. D.R.	
Date of Hearing	19.01.2026	
Date of Pronouncement	23.01.2026	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-

Delay condoned

This is an appeal filed against the order dated 09-10-2024 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2017-18.

2. The assessee has not submitted documentary evidences related to the cash receipts of Rs. 17,15,222/- in totality before the revenue authorities. The Ld. AR prayed that given an opportunity due compliance would be made before the ld. CIT(A). Accept in this prayer ld. A.R., the matter is hereby remanded back to the file of CIT(A).

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4. The appeal of the assessee is allowed for statistical purposes.

The order is pronounced in the open Court on 23.01.2026

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

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Surat; Dated 23/01/2026
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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