

**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.1122/SRT/2025
(Assessment Year: 2018-19)

Jitendra Mehta, Office No. M-24, Mezn Floor, 10/21 Flox Chamber, Tata Road No. 1, Opera House, Girgaon, Mumbai PAN : AMBPM9018P	Vs.	The ITO, Ward-1, Bardoli
(Appellant)	..	(Respondent)
Appellant by :	Shri Himanshu Gandhi, C.A.	
Respondent by:	Shri Ashish Kumar, Sr. D.R.	
Date of Hearing	20.01.2026	
Date of Pronouncement	23.01.2026	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-

This is an appeal filed against the order dated 28-08-2025 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2018-19.

2. The ld. A.R. submitted that the quantum appeal in the present assessee's case being ITA 20/Srt/2025 order dated 09-06-2025 was set aside to the file of the Ld. CIT(A). Hence, The present appeal on the issue of penalty u/s. 270A of the Act is also set aside to the file of the CIT(A).

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

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