

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

ITA No.861/Srt/2025  
(Assessment Year: 2012-13)

Hema Kekul Choksi, 201, Happy Home Appartment, Umra B.O, Umra, Surat-395007.  [PAN : AAOPC4833H]	Vs.	Income Tax Officer, Ward-1(3)(1), Surat.
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Rasesh Shah, AR	
<b>Respondent by:</b>	Shri Ajay Uke, Sr. DR	
<b>Date of Hearing</b>	21.01.2026	
<b>Date of Pronouncement</b>	23.01.2026	

**ORDER**

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

This appeal has been filed by the Assessee against the order dated 30.01.2023 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 2012-13.

2. On perusal of the records, it is observed that the assessee was afforded several opportunities of hearing to furnish details, clarifications, and explanations to substantiate its claim. 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 appeal of the assessee as *ex-parte*. During the course of hearing before us, the Ld. Counsel for the assessee submitted that notices of hearing were sent on the wrong email ID of the assessee, therefore he could not comply with the notices and further prayed that, given an opportunity, due compliance would

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be made before the Revenue authorities and would also furnish all the necessary details, clarifications and explanations before the revenue authorities. Considering the totality of the facts and in the interest of justice, we deem it appropriate to set-aside the matter to the **Ld.CIT(A)** for *de novo* adjudication. 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.

3. In the result, the appeal of the assessee is allowed for statistical purposes in the terms indicated above.

**The order is pronounced in the open Court on 23.01.2026.**

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

Surat; Dated 23.01.2026

\*\*mv

(True Copy)

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

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