

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

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

ITA No.858/Srt/2025
(Assessment Year: 2016-17)

Rahat Enterprise, 448/1, Near Mahavir Cinema, Trade Centre, Mahavir Road, Near ONGC Bridge, Ankleshwar-393001. [PAN : AAQFR3569K]	Vs.	The Assistant Commissioner of Income Tax, Circle-2, Bharuch.
(Appellant)	..	(Respondent)

Appellant by :	Shri Mukund Rao, AR
Respondent by:	Shri Ajay Uke, Sr. DR
Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

ORDER

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

Delay Condoned

This appeal has been filed by the Assessee against the order dated 29.12.2023 passed by the Ld. Commissioner of Income-Tax (Appeals)-11, Ahmedabad ("the CIT(A) in short), under Section 143(3) of the Income-tax Act, 1961 ("the Act"), relating to the Assessment Year 2016-17.

2. The assessee is a partnership firm engaged in the business of development of immovable property at Ankleshwar. In the present case, the Assessing Officer made an addition of Rs.11,88,275/- on account of purchases, labour expenses, and transport expenses, which was confirmed by the Ld. CIT(A). Before us, the Ld. Counsel for the assessee submitted that, given an opportunity, the assessee would produce all relevant bills and vouchers before the Jurisdictional Assessing Officer. Accordingly, in the interest of justice, we deem it appropriate to remand the matter to the **Assessing Officer**

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for the limited purpose of verification of the bills and vouchers pertaining to the said expenses.

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**

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

(True Copy)

Surat; Dated 23.01.2026

**mv

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