

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

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

ITA No.997/Srt/2024
(Assessment Year: 2018-19)

Jayendrakumar Jayantibhai Rafaliya, F-3, Ishwarkrupa Society, Katargam Road, Gotla Wadi, Surat-395004. [PAN :AKXPR8256 J]	Vs.	The Income Tax Officer, Ward-3(2)(1) Surat.
(Appellant)	..	(Respondent)

Appellant by :	Shri Mehul K Patel, AR
Respondent by:	Shri Ashish Kumar, 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 is filed by the Assessee against the appellate order dated 16.07.2024 passed by the Commissioner of Income Tax (Appeals) National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2018-19.

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 the source of unexplained money. However, despite being granted multiple 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. Before us, the Ld. Counsel for the assessee prayed that, given an opportunity, due compliance would be made and all necessary details, clarifications, and explanations would be furnished to the Revenue authorities. We also find the assessee failed to submit the substantial document/evidence before the Assessing Officer. Hence, in the interest of justice, we set aside the order of the Ld. CIT(A) and restore the matter back to the file of the Assessing Officer for *de novo* assessment. The assessee shall submit all the relevant bank statement/submission/document before the Assessing Officer and 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.

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**

Ahmedabad; Dated
MV

(True Copy)
23.01.2026

- 3-

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