

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

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

ITA No.912/Srt/2025
(Assessment Year: 2016-17)

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|---|---------------------------|--|
| Jai Maa Kali Bastralay, Shop No.113, Sugar Textile Market, Ring Road, Surat-395002. [PAN :AACF]1642H | Vs. | The Assistant Commissioner of Income Tax, Circle-2(2) Surat. |
| (Appellant) | .. | (Respondent) |
| Appellant by : | Shri Shaunak K Zaveri, AR | |
| Respondent by: | Shri Mukesh Jain, CIT. DR | |
| Date of Hearing | 23.01.2026 | |
| Date of Pronouncement | 23.01.2026 | |

ORDER

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

This appeal is filed by the Assessee against the appellate order dated 30.06.2025 passed by the Commissioner of Income Tax (Appeals) National Faceless Appeal Centre, Delhi, relating to the Assessment Year 2016-17.

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 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,

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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 remained non-compliant and 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

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