

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

ITA No.421/Srt/2025
(Assessment Year: 2011-12)

Saurabh Sushilkumar Nevatia, B/3-1101, Nandini, Near Rajeshwar Hospital, Vesu, Surat - 395007 [PAN: AELPN2816A]	Vs.	ITO, Ward - 1(3)(1), Surat Old: ITO, Ward - 1(3)(6), Surat
(Appellant)	..	(Respondent)

Appellant by:	Shri Ramesh Malpani, CA
Respondent by:	Shri AjayUke, Sr. DR
Date of Hearing	23.01.2026
Date of Pronouncement	23.01.2026

ORDER

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

This appeal has been filed by the Assessee against the order dated 22.05.2024 passed by the Ld. Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [In short, "the CIT(A)] under Section 250 of the Income-tax Act, 1961 ("the Act") for the Assessment Year 2016-17.

2. We have considered the rival submissions and carefully examined the material available on record. It is observed that the assessee did not comply with the notices issued during the assessment, which resulted in the passing of the *ex-parte* order. We note that the Ld. CIT(A) did not consider the delay of 137 days and dismissed the appeal without merit of the case. The Ld. AR of the assessee requested that one more opportunity may be given to plead the case before the lower authorities. In the interest of substantial justice, we are of the considered opinion that the assessee deserves one more opportunity to represent his case. Accordingly, we set aside the impugned order passed by the

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Ld. CIT(A) and restore the matter to the file of the Assessing Officer for *de novo* adjudication in accordance with law, after affording due and reasonable opportunity of being heard to the assessee. The assessee is directed to furnish relevant details and explanation before the Assessing Officer without seeking unnecessary adjournment.

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

The order is pronounced in the open Court on 23.01.2026.

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

Ahmedabad; Dated 23.01.2026

**SAMANTA

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

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. The CIT(A)-
5. DR, ITAT, Surat
6. Guard file.

// TRUE COPY //

आदेशानुसार/ BY ORDER,

**सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Surat**