

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

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

ITA Nos.1015 & 1016/Srt/2025
(Assessment Years:2015-16 & 2017-18)

Chhaganbhai Nanubhai Butani, Plot No.50, Ranchhognagar Raw House, Varachha Road, S.O Surat-395006. [PAN : BGYPB5691P]	Vs.	Income Tax Officer, Ward-3(3)(1), Surat.
(Appellant)	..	(Respondent)

Appellant by :	Shri Rasesh Shah, AR
Respondent by:	Shri Mukesh Jain, CIT. DR
Date of Hearing	21.01.2026
Date of Pronouncement	23.01.2026

ORDER

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

The captioned two appeal have been filed by the Assessee against the separate orders both dated 11.07.2025 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 Years 2015-16 & 2017-18.

2. The Assessing Officer made an addition of Rs.33.38 crores as undisclosed income of the assessee on a protective basis, owing to the filing of an application before the Settlement Commission. The Ld. CIT(A) set aside the assessment order and restored the matter to the file of the Assessing Officer with a direction to conduct necessary enquiries and verify the submissions filed by the assessee. Since no error can be found out in the order of the Ld.CIT(A) to remand the case to the Assessing Officer, we affirm the order of the Ld.CIT(A).

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3. The appeal of the assessee on this ground stands dismissed.
4. Since the facts and issues are identical for other assessment year, the above decision shall apply mutatis mutandis to the other appeal also. Thus, the appeal filed by the assessee is dismissed
5. In the result, the appeals by the assessee are dismissed in above terms.

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