

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

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

I.T.A. Nos. 1236 & 1237/SRT/2024  
(Assessment Years: 2009-10 & 2010-11)

Abhishekkumar Maheshchandra Gupta, A-1104, Pioneer Dream, Vill - Vadod, Bamroli - Althan Road, Tirupati Circle, Surat - 395023  [PAN: AOXPG2418K]	Vs.	ITO, Ward - 2(2)(1), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Suresh K. Kabra, CA	
<b>Respondent by:</b>	Ms Namita Patel, Sr. DR	
<b>Date of Hearing</b>	20.01.2026	
<b>Date of Pronouncement</b>	23.01.2026	

**ORDER**

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

These appeals have been filed by the assessee against the orders passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as "Ld. CIT(A)"] dated 13.11.2024 and 14.11.2024 under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Years 2009-10 and 2010-11 respectively.

2. We note that the assessee had not complied during the proceedings before the Assessing Officer as well as before the Ld. CIT(A). Before us, the Ld. Counsel for the assessee prayed that, given an opportunity, all necessary details, clarifications, and explanations would be furnished to the Revenue authorities. Hence, in the interest of justice, we 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 proceedings by the revenue authorities without seeking any unnecessary adjournments

3. In the result, the appeals of the assesseees are allowed for statistical purposes.

**The order is pronounced in the open Court on 23.01.2026.**

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

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

Surat; Dated 23.01.2026

\*\*SAMANTA

**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, आयकर अपीलीय अधिकरण, / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

**// TRUE COPY //**

**आदेशानुसार/ BY ORDER,**

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