

**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. No. 629/SRT/2025  
(Assessment Year: 2018-19)

Sonu Kumudbhai Modi, 401, Siddharth Apartment, Nr. Vishwakarma Temple Sagrampura Majura Gate, Surat - 395002 <b>[PAN: ASZPM2107R]</b>	Vs.	Assessment Unit, ITO, <u>Jurisdictional AO:</u> ITO, Ward - 1(2)(1), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri P.M. Jagasheth, CA	
<b>Respondent by:</b>	Shri Ajay Uke, Sr. DR	
<b>Date of Hearing</b>	21.01.2026	
<b>Date of Pronouncement</b>	23.01.2026	

**ORDER**

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

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as "Ld. CIT(A)"] dated 21.08.2024, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2018-19.

2. Delay condoned.

3. In the present case, the assessee was engaged in the business of providing bogus bill entries and accommodation loan entries on commission basis. The assessee had entered into financial transactions to the tune of Rs.65,46,017/- with different concerns managed by Shri Kamal Zhaveri. Accordingly, the case was re-opened and notice u/s 148 was issued on 31.03.2022. In spite of issuance of repeated notices, there was no compliance on the part of the assessee, hence, the Assessing Officer made addition of Rs.65,46,017/- under section 68 of the Act.

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4. On perusal of the records, it is observed that the assessee was afforded sufficient opportunities of hearing given by the Assessing Officer, but the assessee failed to furnish requisite explanations and reply before the AO. Consequently, the Ld. CIT(A), based on the material available on record, upheld the action of the AO and dismissed the appeal of the assessee. We also find that the assessee remained non-compliant before the AO and failed to furnish requisite documentary evidence to substantiate his claim. Before us, the Ld. Counsel for the assessee prayed that one more opportunity may be given, all necessary details, clarifications, and explanations would be furnished to the revenue authorities. Hence, in the interest of justice, we set aside the order of the Ld. CIT(A) and restore the matter to the file of the AO for *de novo* adjudication. The assessee shall submit all the relevant details and documents before the AO and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

5. 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 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**