

**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.893/Srt/2025  
(Assessment Year: 2016-17)

Shubh Laxmi Developers, TPS No.31, No.95 & 96. RS No.3 LP Savani Road, Adajan, Surat - 395009, Gujarat <b>[PAN: ACBFS5652B]</b>	Vs.	Income Tax Officer, Ward-2(2)(1), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by:</b>	Shri Hiren R. Vepari, CA
<b>Respondent by:</b>	Shri Mukesh Jain, CIT-DR
<b>Date of Hearing</b>	22.01.2026
<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 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. Delay condoned.

3. 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 as well as the appellate proceedings, nor did he respond to the notices issued by the AO and Ld. CIT(A), which resulted in the passing of the *ex parte* order. 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 Ld. CIT(A) and restore the matter to

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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. Therefore, we deem it fit to impose a cost of Rs.10,000/- (Rupees ten thousand only) upon the assessee shall be paid to the “**Prime Minister’s National Relief Fund**” within 30 days from the date of receipt of this order, and proof of such payment shall be furnished before the Assessing Officer.

4. In the result, the appeal of the assessee is allowed for statistical purposes in the terms indicated above.

**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.

आदेशानुसार/ BY ORDER,

// TRUE COPY //

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