

**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. 1427/SRT/2025
(Assessment Year: 2016-17)

Chhaganbhai Tidabhai Sakaria, 36, Adarsh Society, Near Adventist School, Athwalines, Surat - 395001 [PAN: ACIPP2275Q]	Vs.	ITO, Ward - 1(3)(1), Surat <u>Jurisdictional AO:</u> ITO, Ward - 1(3)(1), Surat
(Appellant)	..	(Respondent)
Appellant by:	Shri Hiren M. Diwan, CA	
Respondent by:	Shri Mukesh Jain, CIT-DR	
Date of Hearing	22.01.2026	
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 passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as "Ld. CIT(A)"] dated 01.03.2024, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2017-18.

2. 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

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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 before 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 AO for *de novo* adjudication. The assessee shall submit all the relevant details and documents before the AO without seeking any unnecessary adjournments.

3. 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. 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