

**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. 1011/SRT/2025  
(Assessment Year: 2017-18)

Morlidhar B. Vamdot, Kadodara, Palsana, Nanpura, HO Majura Gate, Surat - 395001 [PAN: AADFM9801C]	Vs.	ITO, Ward - 2(1)(1), Surat
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Rasesh Shah, CA	
<b>Respondent by:</b>	Shri Mukesh Jain, CIT-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:**

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 29.07.2025, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2017-18.

2. On perusal of the record, we find that there was a delay in filing the appeal before the Ld. CIT(A). Since the assessee did not furnish sufficient cause for condonation of the delay, the Ld. CIT(A) dismissed the appeal as not admitted. We further note that the assessee had not complied even during the proceedings before the Assessing Officer. 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 set aside the order of the Ld. CIT(A) and restore the matter back to the file of the CIT(A) for fresh adjudication on merits. The assessee is directed to submit all the relevant bank

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statement, submission and document before the Ld. CIT(A) 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. 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**