

**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. 537/SRT/2025
(Assessment Year: 2012-13)

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|---|-------------------------|------------------------------|
| Nilesh Rameshbhai Desai, Opp Azad Sadan, Andheshwar Road, Amalsad, Valsad - 396310 [PAN: AKDPD4093M] | Vs. | ITO, Ward - 4, Navsari |
| (Appellant) | .. | (Respondent) |
| Appellant by : | Shri Parin Shah, CA | |
| Respondent by: | Ms Namita Patel, Sr. DR | |
| Date of Hearing | 20.01.2026 | |
| 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 26.06.2023, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2012-13.

2. Delay condoned.

3. On perusal of the records, it is observed that the assessee was afforded sufficient opportunities of hearing given to the appellant, but the assessee failed to furnish requisite explanations and reply before the Ld. CIT(A). 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 as ex-parte. We also find that the assessee remained non-compliant before the Ld. CIT(A) and failed or furnish any 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.

4. 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