

**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. 834/SRT/2025  
(Assessment Year: 2013-14)

Swastik Developers, 504, Sakar Complex, Opp - Raj Empire Multiplex, Bharat Road, Surat - 395007 <b>[PAN: ABPFS8763G]</b>	Vs.	DCIT, Circle - 1(3), 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>	20.01.2026	
<b>Date of Pronouncement</b>	30.01.2026	

**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 10.06.2025, under section 250 of the Income-tax Act, 1961 [in short "the Act"] for the Assessment Year 2013-14.

2. The Assessing Officer made addition of Rs.2,10,47,306/- on the ground that the assessee has already received the building completion certificate on 17.03.2012 and hence the expenditure incurred by the assessee was disallowed. The assessee submitted that the building completion certificate has been issued only for the 39 units out of the 41 units and expenditure pertaining to the remaining units used to be incurred. On going through the ledgers, since the revenue cannot dispute the factum of incurring the expenditure and the amount has been disallowed only on the basis of building completion certificate has been obtained from disregarding the fact that the order passed by the Assessing Officer disallowing the expenditure cannot be sustained.

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3. On perusal of the record, we find that there was no compliance before the Ld. CIT(A). We further note that the Ld. CIT(A) passed an ex-parte order. Before us, the Ld. Counsel for the assessee prayed that one more opportunity may be given to the assessee to contest his case on merits. 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 Ld. CIT(A) for fresh adjudication on merits. The assessee is directed to submit all the relevant bank statement, submission and document before the Ld. CIT(A) 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 30.01.2026.**

Sd/-

**(SUCHITRA R. KAMBLE)**  
**JUDICIAL MEMBER**

Surat; Dated 30.01.2026

\*\*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.

Sd/-

**(DR. B.R.R. KUMAR)**  
**VICE-PRESIDENT**

BY ORDER,

Asstt. Registrar, Surat