

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1019/SRT/2025  
(Assessment Year: 2017-18)

Vijay Tejbahadur Singh (Legal Representative for Rekha Vijaykumar Singh), A/80, Radhe Park, Nr. Kapodara Chokdi, Ankleshwar SO, Bhadkodara, Bharuch-393001 [PAN : ERNPS 2214 A]	Vs.	Income Tax Officer, Ward 2(1), Bharuch
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant represented by :</b>	Shri Ashutosh P. Nanavaty, CA	
<b>Respondent represented by:</b>	Shri Ashish Kumar, Sr. DR	
<b>Date of Hearing</b>	23.01.2026	
<b>Date of Pronouncement</b>	30.01.2026	

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

**Delay condoned.**

This appeal has been filed by the assessee against the order dated 18.12.2024 passed by the Ld. Addl/JCIT (A)-12, Delhi (hereinafter referred to as the "Ld. CIT(A)"), under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2017-18.

2. The assessee has raised following grounds of appeal:-

*"1. NFAC has dismissed appeal without looking at submissions filed vide acknowledgment dated: 17/12/2024 vide notice dated: 09/12/2024 vide DIN: ITBA/APL/F/APL\_1/2024-25/1071009941(1) with forwarding letter seeking 10(ten) days of time which has been treated as no submission and appeal is dismissed.*

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*2. NFAC has failed to appreciate that assessee has filed statement of facts, grounds of appeal, miscellaneous application for production of additional evidence and miscellaneous application for condonation of delay for 2140 days of delay and all such filing has been ignored and no appellate order has been passed on merit as well as request for adjournment for ten more days is also ignored.*

*3. NFAC has failed to grant appropriate opportunity of hearing hence the appellate order u/s 250 of the IT Act, 1961 suffers from vice of violation of rule of natural justice.*

*4. Appellate order of NFAC has to mandatorily adjudicate on merit and in the event of failure of assessee to file evidence of expenses assuming that assessee has not filed any evidences for expense, NFAC is duty bound mandatorily to assess income on best judgement which NFAC has gravely erred.*

*5. Appellate order NFAC has falsely recorded finding in appellate order u/s 250 of the IT Act, 1961 dated 18/12/2024 that assessee has failed to file any response and has no interest in filing submissions ignoring mandatory duty of adjudication on best judgement basis and ignoring request of assessee to provide time of ten more days."*

3. On perusal of the records, it is observed that the assessee was afforded two opportunities of hearing by the Ld. CIT(A) to furnish the requisite details, clarifications, and explanations in support of the claims made. However, despite the opportunities so granted, the assessee failed to comply with the directions of the Ld. CIT(A). Consequently, the Ld. CIT(A), on the basis of the material available on record, confirmed the action of the Assessing Officer and dismissed the appeal by passing an *ex parte* order.

4. 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

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the order of the Ld. CIT(A) and restore the matter to the file of the Ld.CIT(A) for *de novo* adjudication. The assessee shall submit all the relevant bank statement/submission/document in support of assessee's claim before the Ld.CIT(A) and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

5. 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 KAMBLE)  
JUDICIAL MEMBER**

Ahmedabad; Dated 30/01/2026

*btk*

**Sd/-**

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

आदेश की प्रतिलिपि □ ग्रेषित/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.

आदेशानुसार/ **BY ORDER,**

**TRUE COPY**

सहायक पंजीकार (**Asstt. Registrar**)  
आयकर अपीलीय अधिकरण