

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

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

I.T.A. No.546/SRT/2025
(Assessment Year:2013-14)

Bhupendra Sanmukhlal Patel, Parikh Falia Chauta Bazar, Ankleshwar, Bharuch, Ankleshwar PAN : AEBPP3652C	Vs.	The ITO, Ward-2(1), Bharuch
(Appellant)	..	(Respondent)
Appellant by :	Shri Abbas Gulamhusainwala, A.R.	
Respondent by:	Shri Ashish Kumar, Sr. D.R.	
Date of Hearing	22.01.2026	
Date of Pronouncement	03.02.2026	

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER:-

This is an appeal filed against the order dated 20-02-2024 passed by National Faceless Appeal Centre (NFAC), Delhi for assessment year 2013-14.

2. Delay condoned.

3. As per the information, the assessee entered into sale transaction of immovable property for a consideration of Rs. 34,69,388/- vide registered sale deed dated 07-04-2012 during the year 2013. The A.O. reopened assessment proceedings u/s. 147 of the Act. Since the assessee has not given any details before the A.O., the A.O. made addition of Rs. 39,69,388/- as undisclosed income. The ld. A.R. submitted that the assessee could not file the details before the A.O. as well as before the ld.

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CIT(A), the matter may be remanded back to the file of the A.O. for verification of the details. The ld. A.R. submitted that the assessee has given the reply to the statutory notices from time to time to the A.O. but the same was not considered by the A.O. The CIT(A) also not adjudicated the issues. Hence, after going through the records, it appears that the assessee has filed the details and the submissions before the A.O. which was not considered by both the authorities. Therefore, we held that the matter may be remanded back to the file of the A.O. for proper adjudicate of the issues on merits.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order is pronounced in the open Court on 03.02.2026

Sd/-
(DR. B.R.R. KUMAR)
VICE-PRESIDENT

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Surat; Dated 03/02/2026

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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. संबंधितआयकरआयुक्त/ Concerned CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)-
5. विभागीयप्रतिनिधि,आयकरअपीलीयअधिकरण ,/DR,ITAT, Surat,
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

सहायकपंजीकार (Asstt. Registrar)
आयकरअपीलीय अधिकरण
ITAT, Surat