

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

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

I.T.A. No.2383/Ahd/2025  
(Assessment Year: 2017-18)

Ashokkumar Mohanlal Jain, 406, Sahajanand Complex, Shahibaug Road, Ahmedabad-380004.  [PAN :ACZPJ7617 B]	Vs.	The Income Tax Officer, Ward-1(2)(1), Ahmedabad.
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Chetan Agarwal, AR
<b>Respondent by:</b>	Shri Veerbadram Vislavath, Sr. DR
<b>Date of Hearing</b>	13.01.2026
<b>Date of Pronouncement</b>	17.02.2026

**ORDER**

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

**Delay Condoned**

This appeal is filed by the Assessee against the appellate order dated 19.08.2025 passed by the Commissioner of Income Tax (Exemption), Ahmedabad, relating to the Assessment Year 2017-18.

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

*1. The Ld.CIT(A) erred in law as well as on facts by passing ex-parte order without considering submission made before Ld.AO*

*2. The Ld.CIT(A) erred in law as well as on facts by upholding disallowance of Rs.39,34,944/- made by Ld.AO being sundry creditors treated as bogus and unexplained.*

3. The brief facts of the case are that the appellant filed his return of income for the A.Y. 2017-18. Upon perusal of the return of income, the Assessing Officer (AO) noticed that the appellant had claimed a sum of **Rs. 86,63,374/-** under the head *Current Liabilities and Provisions* as sundry creditors. The AO issued notice under section 142(1) of the Act calling upon the appellant to explain the credits of Rs. 86,63,374/-. Out of the aforesaid credits, the appellant could prove the genuineness of an amount of **Rs. 47,28,430/-**, leaving a balance amount of **Rs. 39,34,944/-** claimed to have been obtained from M/s Shiv Corporation as unexplained. The AO issued notice under section 133(6) of the Act to M/s Shiv Corporation seeking confirmation of transactions with the appellant; however, no response was received. As the notice remained non-complied with and the appellant failed to prove the identity, creditworthiness, and genuineness of the creditor in respect of the amount of Rs. 39,34,944/-, the Assessing Officer completed the assessment under section 144 of the Act by making an addition of Rs. 39,34,944/-.

4. Aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Ld. CIT(A), who dismissed the appeal of the assessee ex parte.

5. On perusal of the record, we find that the assessee was granted sufficient opportunities of hearing to furnish details, clarifications, and explanations in order to substantiate its claim before the lower authorities. However, despite issuance of notices by the Ld. CIT(A), the assessee remained non-compliant and failed to submit the requisite documents. Consequently, in the absence of any compliance, the Ld. CIT(A) upheld the action of the Assessing Officer and dismissed the appeal

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*ex parte*. Before us, Ld. Counsel for the assessee prayed that, given an opportunity, due compliances will be made and all the details/clarification/explanation would be provided to the revenue authorities. When queried as to how the assessee would like to compensate the wastage of time and efforts of the Revenue Authorities, it was submitted that the assessee would like to voluntarily pay an amount of Rs.500/- to the PMNRF. We direct that the assessee shall submit the receipt to the Ld. CIT(A). Keeping in view the facts specific to the case, in the interest of justice, the matter is remanded to the Ld. CIT(A) for *de-novo* adjudication. The assessee shall submit all the relevant bank statement/submission/document before the Ld. CIT(A) and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

**The order is pronounced in the open Court on 17.02.2026.**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

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

(True Copy)

Ahmedabad; Dated 17.02.2026  
MV

**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, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad