

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत ।
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT
[conducted through Hybrid mode]

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री बिजयानन्द प्रुसेथ, लेखक सदस्य के समक्ष।
Before Shri Sanjay Garg, Judicial Member And
Shri Bijayananda Pruseth, Accountant Member

आयकर अपील सं/ITA No.256/SRT/2025
निर्धारण वर्ष /Assessment Year : 2017-18

Sweta Organisers Pvt.Ltd. 4/1644, Vakharia Mills Compound Begampura Faisawadi - 395 003	<u>बनाम/</u> <u>v/s.</u>	The DCIT Circle-2(1)(1) Surat - 395 002
स्थायी लेखा सं./PAN: AAFCS 8770 B		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Rasesh Shah, CA	
Revenue by :	Shri Ajay Uke, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 19/11/2025
घोषणा की तारीख /Date of Pronouncement: 17/02/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 10/12/2024 for the Assessment Year (AY) 2017-18.

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

"The following grounds are without prejudice to each other.

The Ld. Assessing Officer has erred:

1. That, the proceeding u/s 147/148, 144B is itself bad in and liable to be quashed. and void

2. made worth addition In not appreciating the facts that the so-called of Rs. 93,92,454/- does not represent the taxable income in terms of sec. 4 and 5 and other applicable section and therefore, the addition is required to be deleted. and therefore,

3. In not appreciating the facts that there is no such compliance made to the provision of sec. 148(2)/151 as well as 144B and therefore, the present order passed is bad in law and void.

4. Even on merits it is prayed that there is no justification of making addition of Rs. 93,92,454/- and the same is required to be deleted."

4. At the outset, the Ld. Counsel for the assessee has brought our attention to the impugned assessment order as well as the impugned appellate order of the Ld. CIT(A) to submit that both are *ex-parte* orders against the assessee. The Ld. Counsel has further demonstrated that only one notice of hearing was sent by the Ld. CIT(A), which somehow escaped the attention of the assessee, resulting into confirmation of the impugned additions.

5. Considering the rival submissions, in our view, the interests of justice will be well-served if the assessee be given an opportunity to present its case before the Ld. CIT(A). Accordingly, the impugned order of the Ld. CIT(A) is hereby set aside and matter is restored to the file of the Ld. CIT(A) with a direction to decide the appeal of the assessee afresh on merits. The Ld. CIT(A) will give an opportunity to the assessee to present its case and furnish the necessary details and evidences. The Ld. CIT(A), if so require, may call upon the remand report from the AO. Thereafter, the Ld. CIT(A) will decide the appeal of the assessee in accordance with law. The assessee will remain

vigilant and promptly respond to the notices issued by the Ld. CIT(A) and furnish the necessary details and evidences before the Ld. CIT(A).

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

**Order is pronounced under provision of Rule 34 of ITAT Rules, 1963
on 17/02/2026.**

**Sd/-
(Bijayananda Pruseth)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

दिनांक/Dated 17/02/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि ँग्रेषित/Copy of the Order forwarded to :

1. ँपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर ँपीलीय ँधिकरण ,सूरत /AR, ITAT, Surat/Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर ँपीलीय ँधिकरण, ITAT, Surat/Ahmedabad