

IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, BENCH
[Conducted through Hybrid mode at Ahmedabad Bench]

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 1155/SRT/2025
Assessment Year: 2023-24**

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| Plezer Digital Press Plot No. 14/15, Khatodara GIDC, B/h. Old Sub Jail, Khatodara Surat-395002 PAN: AALFP3341E (Appellant) | Vs | The ITO, Ward-3(3)(1), Surat (Respondent) |
|---|----|---|

**Assessee Represented: Shri Kiran K. Shah, CA
Revenue Represented: Shri Mukesh Jain, CIT-DR**

Date of hearing : 02-03-2026
Date of pronouncement : 03-03-2026

आदेश/ORDER

PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the Assessee as against the exparte appellate order dated 16-09-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2023-24.

2. Brief facts of the case is that the assessee is a Partnership Firm engaged in the business of digital and catalog book printing, etc. For the Asst. Year 2023-24, assessee filed its Return of Income on 03-10-2023 admitting total income of Rs.12,95,450/-. The return was taken for scrutiny assessment and the assessing officer made addition on wrong claim of depreciation, additional depreciation and unsecured loan of Rs.15,00,000/-.

3. Aggrieved against the assessment order, assessee filed an appeal before Ld. CIT(A). However not looking into the email address wherein the hearing notices were sent by CIT(A) on 17-07-2025, 31-07-2025 and 02-09-2025, thereby dismissed the appeal for non-prosecution. However Ld. CIT(A) dismissed the appeal on merits also as no documentary evidences filed before him.

4. Aggrieved against the appellate order, the assessee is in appeal before us raising the solitary Ground of Appeal:

1. The learned CIT(A) grossly erred in confirming addition of Rs. 15/- lacs on account of cash credits from Artiben Jayantilal Dhamsania invoking section 68 of the Act as discussed in para 7.4.1 to 7.4.6 of the appeal order.

2. The appellant reserves right to add, alter and withdraw any grounds of appeal.

5. Ld. Counsel submitted that the unsecured loan was received from Aartiben J. Dhamsania on 05-01-2022 by account payee cheque and the loan was repaid on 07-10-2023, thereby produced before us ledger confirmation, bank statement and ITR filed by the creditor and explained that the same could not be produced before the assessing officer. Therefore requested one more opportunity of hearing be given to the assessee.

6. Per contra, Ld. CIT-DR appearing for the Revenue supported the order passed by the lower authorities and requested to confirm the addition.

7. Heard rival submissions and perused the materials availed on record. It is seen from Form No. 35 of appeal before Ld. CIT(A), the assessee claimed that email address plezer.ashish@yahoo.com. However the assessee failed to appear before Ld. CIT(A) in spite of email communication address as given by the assessee. Since these additional documents are now filed before this Tribunal, in the interest of justice, we impose a cost of Rs.5,000/- payable by the assessee to the Income Tax Department within two weeks receipt of copy of this order and produce the challan before the JAO, so that the orders passed by the lower authorities are hereby set-aside with the direction to the Jurisdictional Assessing Officer to look into the unsecured loan said to be repaid by the assessee and pass order in accordance with the law by giving one more opportunity of hearing to the assessee.

8. In the result, the appeal filed by the Assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 03 -03-2026

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 03/03/2026

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue

3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद/सूरत