

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

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री नरेन्द्र प्रसाद सिन्हा, लेखक सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Shri Narendra Prasad Sinha, Accountant Member

आयकर अपील सं/ITA No.687/SRT/2025
निर्धारण वर्ष /Assessment Year : 2017-18

Manish Bhogilal Shah 6/B, Crown Mansion Ground Floor Forjeet Street, Cross Lane, Mumbai - 400 026	<u>बनाम/</u> <u>v/s.</u>	The Income Tax Officer-3 Navsari - 396 445
स्थायी लेखा सं./PAN: ACQPS 6699 F		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Himanshu Gandhi, CA	
Revenue by :	Shri Ajay Uke, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 08 /12/2025
घोषणा की तारीख /Date of Pronouncement: 27 /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 27/12/2024 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2017-18.

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

- “1. Ground 7. On the facts and circumstances of the case and law. the Ld. CIT(A) erred in confirming charging of interest under section 234A, 234B, 234C and 234D of the Income Tax Act, 1961.
 2. Ground 8. On the facts and circumstances of the case and in law, the Ld.CIT(A) erred in confirming invocation of penalty provisions under Section 271AAC, 270A and 272A(1)(d) of the Income Tax Act, 1961.
 3. Ground 9. Appellant craves leave to add further grounds OR to amend OR alter the existing grounds of appeal on OR before the date of hearing.
 4. Ground 1. On the facts and circumstances of the case and in law, the Ld CIT(A) erred in passing exparty order and without adjudicating the grounds of appeal on merit.
 5. Ground 2. On the facts and in the circumstances of the case and in law, the Ld. CII(A) erred in confirming validity of reassessment proceeding under section 147 of Income Tax Act, 1961 as the conditions laid down under the Act for initiating reassessment proceeding have not been fulfilled.
 6. Ground 3. On the facts and circumstances of the case and law, the Ld. CIT(A) erred in confirming addition of Rs.5100000 as unexplained cash credit under section 68 of the Income Tax Act, 1961 without considering the fact that the appellant had no transaction with Shripal Vora and nothing is credited in books of account, then the provision of section 68 of Income Tax Act, 1961 will not apply.
 7. Ground 4. On the facts and circumstances of the case and law. the Ld. CIT(A) failed to appreciate that the appellant has no transaction of whatsoever nature with Shripal Vera and Globe 200 Sourcing Pvt Ltd. Hence, no addition can be made under section 68 and 69C of Income Tax Act, 1961.
 8. Ground 5. On the facts and circumstances of the case and law, the Id. CIT(A) erred in confirming addition of Rs 140250 as unexplained expenditure under section 69C of the Income Tax Act, 1961 as assumed commission paid, without appreciating the fact that the appellant has not taken any accommodation entry and not paid any commission.
 9. Ground 6. On the facts and circumstances of the case and law, the Ld. CIT(A) erred in confirming disallowance under chapter VI-A of the Act of Rs.88235/- without appreciating the fact that the appellant has rightly claim the deduction under chapter VI-A”
3. There is a delay of 115 days in filing the appeal. A separate application for condonation of delay has been filed, wherein, the reasons for the delay as

well as non-appearance before the Ld. CIT(A) have been explained. Further, the Ld. AR of the assessee has stated that assessee has a fair case on merits. That the Ld. CIT(A) has confirmed the addition of Rs.51 lakhs on account of unexplained transaction with Shri Shripal Vora, whereas, the fact of the matter is that the assessee had not carried out any transaction with the said person and nothing was credited from the said person in the books of accounts of the assessee. He, therefore, has submitted that the assessee may be given an opportunity to present his case before the Ld. CIT(A).

4. Considering the above submission, we are of the view that the interests of Justice will be well served if the assessee be given an opportunity of hearing before the Ld. CIT(A), however subject to payment of reasonable costs. We accordingly, condone the delay in filing the appeal, set aside the impugned order of the Ld. CIT(A) and restore the matter to the file of the Ld. CIT(A) subject to deposit a cost of Rs.5,000/- in the Prime Minister's National Relief Fund. The assessee will furnish the evidence of deposit of the said amount before the Ld. CIT(A), thereafter the Ld. CIT(A) will decide the appeal of the assessee on merits in accordance with law.

5. In the result, the appeal of the assessee is treated as allowed for statistical purpose

Order pronounced in the Open Court on 27/02/2026.

**Sd/-
(Narendra Prasad Sinha)
Accountant Member**

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

अहमदाबाद / Ahmedabad, दिनांक / Dated 27/02/2026

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

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)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,सूरत /AR, ITAT, Surat/Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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