

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No. 76/Agr/2024
Assessment Years: 2017-18

Amitabh Tiwari, 135, Lavedi, Bharthana, Etawah.	Vs.	Income-tax Officer, Ward 2(2)(5), Etawah.
PAN : AIVPT8032F		
(Appellant)		(Respondent)

Assessee by	Sh. Navin Gargh, Advocate
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1059137178(1) dated 28.12.2023, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. Learned counsel submits that on account of communication gaps at various levels, the assessee could not appear to plead and prove all the

relevant facts in lower appellate proceedings and therefore, in the larger interest of justice, the matter be restored back to the CIT(A)/NFAC. The Revenue vehemently supports the learned lower authority's action making the addition(s) herein on merits.

4. Be that as it may, the fact remains that possibility of some communication gaps at various levels in such an instance of the newly introduced virtual hearing mechanism could not be altogether ruled out. It is, therefore, deemed appropriate in the larger interest of justice to set aside the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 11TH February, 2025.

Sd/-

**(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

Dated: 11th February, 2025.

*aks/-

Sd/-

**(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra