

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA**

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

**ITA No. 42/Agr./2024
(Assessment Year 2011-12)**

Surenda Kumar Goyal S/o Late Shr. Mahendra Kumar Goyal, 134, Kaveri Kunj, Phase-II, Kamla Nagar UP 282006	Vs.	ITO, Ward 2(1)2(2) Aaykar Bhawan Sanjay Palace Uttar Pradesh 282002
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: ABVPG6163A		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

ORDER

PER SATBEER SINGH GODARA, JUDICIAL MEMBER:

This assessee's appeal for assessment year 2011-12 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and Order No. ITBA/NFAC/S/250/2023-24/1058546069(1) dated 07.12.2023, in proceedings u/s 143(3) r.w.s. 147 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both the parties at length. Case file perused.
3. The assessee pleads in the case file that on account of communication gaps at various levels, the assessee could not appear to plead and prove all the relevant facts in the 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 10.02.2025.

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR