

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manoj Kumar Aggarwal, Accountant Member**

**ITA Nos. 454 to 502/Agr./2024
(Assessment Years: 2016-17 to 2022-23)**

World Bank Unit-1, 4/4, Jal Nigam, Sanjay Place, Agra, U.P.- 282002 (APPELLANT)	Vs	Income Tax Officer, Ward-2, Agra, U.P.-282002 (RESPONDENT)
PAN No. AAALU0256C		

**Assessee by : Sh. Nitin Goyal, Adv.
Revenue by : Dr. Arun Kumar Yadav, CIT-DR**

Date of Hearing: 18.02.2025	Date of Pronouncement: 18.02.2025
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ORDER

Per Bench:

The instant batch of forty nine appeals pertains to the single assessee herein namely, World Bank Unit-1. All other relevant details thereof stand tabulated as under:

Sl. No.	ITA Nos.	A.Y.	Appellant	Respondent	Order passed against	Proceedings u/s
1.	454, 455, 456, 457, 477, 478, 479 & 480/ Agr./2024	2016-17	World Bank Unit-1	ITO	CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067414491(1), 1067441794(1), 1067442208(1), 1067442857(1), 1067441106(1), 1067414745(1), 1067449208(1) dated 07.08.2024, 08.08.2024	200A
2.	458, 459, 460, 481, 482, 483 & 484/Agr./2024	2017-18	World Bank Unit-1	ITO	CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067460494(1), 1067461038(1), 1067464828(1), 1067458270(1), 1067458963(1), 1067459960(1), 1067459423(1) dated 08.08.2024	200A

3.	461, 462, 463, 485, 486, 487 & 488/Agr./2024	2018-19	World Bank Unit-1	ITO	CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067503692(1), 1067492994(1), 1067504515(1), 1067491709(1), 1067492435(1), 1067492798(1), 1067502906(1) dated 09.08.2024	200A
4.	464, 465, 466, 489, 490, 491 & 492/Agr./2024	2019-20	World Bank Unit-1	ITO	CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067920078(1), 1067918282(1), 1067920464(1), 1067917732(1), 1067918926(1), 1067920823(1), 1067919424(1) dated 23.08.2024	200A
5.	467, 468, 469, 470, 493, 494, 495 & 496/Agr./2024	2020-21	World Bank Unit-1	ITO	CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067923661(1), 1067922641(1), 1067924782(1), 1067923415(1), 1067924208(1), 106792279(1), 1067924470(1), 1068022690(1) dated 23.08.2024, 27.08.2024	200A
6.	471, 472, 473, 470, 497, 498, 499 & 500/Agr./2024	2021-22	World Bank Unit-1	ITO	CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067929976(1), 1067929366(1), 1067927859(1), 1067928845(1), 1067929641(1), 1067927287(1), 1067928278(1) dated 23.08.2024	200A
7.	474, 475, 501 & 502/ Agr./2024	2022-23	World Bank Unit-1	ITO	CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1067931225(1), 1067930728(1), 1067931525(1), 1067931006(1) dated 23.08.2024	200A

2. Heard both the parties at length. Case files perused.

3. The assessee identically avers in all these case files that on account of communication gaps at various levels, it 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. These assessee's forty nine appeals are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 18/02/2025.

Sd/-

(Manoj Kumar Aggarwal)
Accountant Member

Dated: 18/02/2025

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR