

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&**

**Sh. M. Balaganesh, Accountant Member**

**ITA No. 191/Agr./2024 : Asstt. Year: 2016-17**

**ITA No. 192/Agr./2024 : Asstt. Year: 2016-17**

Ravi Kant Agarwal, 104/10, Balkeshwar Colony, Agra, U.P.-282005	Vs	NFAC/ITO, Ward-2(1)(1), Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
<b>PAN No. ALFPA1873M</b>		

**Assessee by : Sh. Anurag Sinha, Adv.**

**Revenue by : Sh. Shailendra Shrivastava, Sr. DR**

**Date of Hearing: 06.02.2025**

**Date of Pronouncement: 06.02.2025**

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

These assessee's twin appeals ITA Nos. 191 & 192/Agr./2024 for Assessment Year 2016-17, arise against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1063075802(1) & 1063075605(1) dated 21.03.2024, in proceedings u/s 271(1)(c) and 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files 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 the lower appellate proceedings and therefore, in the larger interest of justice met in case, 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. This is indeed coupled with the fact that there is also no compliance to section 250(6) of the Act in the impugned lower appellate order stipulating points of determination to be framed followed by a detailed adjudication thereupon. 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 twin appeals ITA Nos. 191 & 192/Agr./2024 are allowed for statistical purposes.

Order Pronounced in the Open Court on 06/02/2025.

Sd/-  
**(M. Balaganesh)**  
**Accountant Member**

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 06/02/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**