

**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. 438/Agr/2024
Assessment Years: 2017-18

Agarwal Ice and Cold Storage, Nandlalpur, Hathras Road, Agra.	Vs.	Income-tax Officer, Ward 2(1)(1), Agra.
PAN : AAJFA7459E		
(Appellant)		(Respondent)

Assessee by	Sh. Rakesh Kumar Jain, CA
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2017-18, arises against the Addl/JCIT(A)-7 Kolkata's DIN and order no. ITBA/APL/S/250/2024-25/1069735217(1) dated 17.10.2024, 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 at the outset 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 appeals 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 17.02.2025.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated:

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra