

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 130/DDN/2024 : Asstt. Year : 2018-19

Horawal Kisan Sewa Sahkari Samiti Ltd., Horawala FSS Horawala, Post Horawal, Dehradun-248001	Vs	Income Tax Officer, Ward-1(1)(1), Dehradun-248001
(APPELLANT)		(RESPONDENT)
PAN No. AAGFH4362L		

Assessee by: Sh. Sushil Kumar, Adv.

Revenue by: Sh. A. S. Rana, Sr. DR

Date of Hearing: 20.03.2025	Date of Pronouncement: 23.04.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2018-19, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1065449982(1) dated 06.06.2024, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "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 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.

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

Order Pronounced in the Open Court on 23/04/2025.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 23/04/2025

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

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Appellant

1. Respondent

2. CIT

3. CIT(Appeals)

4. DR: ITAT

ASSISTANT REGISTRAR