

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

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

**Sh. Manish Agarwal, Accountant Member**

**ITA No. 3354/Del/2016 : Asstt. Year : 2004-05**

ACIT, Circle-25(1), New Delhi	Vs	The Fertilizer Corporation of India, PDIL Bhawan, A-14, Sector-1, Noida-201301
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAACF1661F</b>		

**Assessee by : Sh. Sanjay Agarwal, CA  
Revenue by : Sh. Amit Katoch, Sr. DR**

<b>Date of Hearing: 27.03.2025</b>	<b>Date of Pronouncement: 27.03.2025</b>
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**ORDER**

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

This Revenue's appeal for Assessment Year 2004-05, arises against the CIT(A)-3, Noida's in case No. 307/2014-15 dated 18.03.2016, in proceedings u/s 143(3)/147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing with the able assistance coming from both the parties that this is the second round of proceedings before the tribunal in furtherance of hon'ble jurisdictional high court's remand order dated 09.01.2025. We are informed that the tribunal's earlier learned co-ordinate bench order dated 01.06.2023 had infact upheld

the CIT(A)'s lower appellate findings quashing the impugned reopening as not sustainable in law than having dealt with the relevant factual matrix on merits, as contemplated u/s 250(6) of the Act. This made the Revenue to file its tax appeal ITA No. 227/2024 before the hon'ble jurisdictional high court which stands remanded for our afresh appropriate adjudication.

4. That being the case, we are of the considered view that once the CIT(A) has not adjudicated anything on merits in the assessee's lower appeal, it is deemed appropriate in the larger interest of justice to restore the Revenue's instant appeal back to him for his appropriate adjudication as per law preferably within three effective opportunities subject to a rider that the assessee shall prove plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. No other ground or argument has been pressed before us at this stage.

6. We thus make it clear before parting that all the issue between the parties herein shall now be open for the learned CIT(A) afresh appropriate adjudication.

7. This Revenue's appeal is allowed for statistical purposes.

Order Pronounced in the Open Court on 27/03/2025.

Sd/-

**(Manish Agarwal)**  
**Accountant Member**

**Dated: 27/03/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**