

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.4013/Del/2019
Assessment Year: 2014-15

M/s. SNS Construction P. Ltd., C/o- Anil Kumar, Adv.,1727 Sector-12, HUDA, Panipat	Vs.	Income Tax Officer, Ward-4, Panipat
PAN :AANCS1254Q		
(Appellant)		(Respondent)

Assessee by	Sh. Sunil, CA Sh. Anil Khurana, CA
Department by	Sh. Sanjay Kumar, Sr. DR

Date of hearing	03.04.2025
Date of pronouncement	03.04.2025

ORDER

This assessee's appeal for assessment year 2014-15, arises against the Commissioner of Income Tax (Appeals) [in short, the "CIT(A)"], Karnal's order dated 07.02.2019 passed in case no. IT/163/E/PPT/2016-17, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. It emerges during the course of hearing with the able assistance coming from both the learned representatives, that this is the second round of proceedings in consequence to the tribunal's

order dated 16th February, 2023 in assessee's Miscellaneous Application No. 413/Del/2022, that its additional ground had not been adjudication in the former round order dated 29th April, 2022.

4. It is in this factual background that the assessee has invited the tribunal's attention to its additional ground along with the relevant details coming from taxpayer's side that latter had not deducted the corresponding TDS, which has resulted the impugned addition.

5. Faced with this situation, the Revenue's case during the course of hearing is that the assessee's instant sole substantive ground more requires a factual reconciliation then substantial adjudication. That being the case, it is deemed appropriate in the larger interest of justice to restore the assessee's instant substantive grievance back to the Assessing Officer for his afresh appropriate factual verification subject to a rider that it shall plead and prove this case within three effective opportunities, at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is partly allowed for statistical purposes.

Order pronounced in the open court on 3rd April, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 3rd April, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi