

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "E", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER

ITA NO. 919/DEL/2025 (AY 2016-17) ITA NO. 920/DEL/2025 (AY 2017-18) ITA NO. 959/DEL/2025 (AY 2019-20) & ITA NO. 960/DEL/2025 (AY 2020-21)		
VIVEK KUMAR DHAND, BEHIND SHYAM PETROL PUMP, CIVIL LINES G.E. ROAD, RAIPUR, CHATTISGARH (PAN: ACTPD9946R)	VS.	DCIT, CENTRAL CIRCLE-8, NEW DELHI
(APPELLANT)		(RESPONDENT)

Appellant by : Shri Paritosh Jain, Adv.
Respondent by : Ms. Amisha S. Gupt., CIT-DR

Date of hearing : 13.05.2025
Date of pronouncement : 13.05.2025

ORDER

PER SHAMIM YAHYA, AM :

These appeals have been filed by the Assessee against the respective Orders of the Ld. CIT(A)-25, Delhi relating to the captioned assessment years.

2. Heard both the parties at length and perused the records.
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. Ld. DR did not have any objection to this proposition.

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. Ld. Counsel's further submission is that there was some communication gap between the assessee who was residing at Raipur and the CA Consultant who was based at Delhi. It is therefore deemed appropriate in the larger interest of justice to set aside the assessee's present appeals back to the CIT(A)/NFAC for his afresh appropriate adjudication, after giving adequate opportunity of being heard to the assessee. Ordered accordingly.

5. In the result, all the 04 assessee's appeals are allowed for statistical purposes.

Order Pronounced in the Open Court on 13/05/2025.

Sd/-

(VIMAL KUMAR)
JUDICIAL MEMBER

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar