

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 1556/Del/2025 : Asstt. Year : 2011-12

Niraj Seth, D-167, Third Floor, Saket, New Delhi-110017	Vs	CIT(A)/NFAC, Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AMQPS7650G		

**Assessee by: Ms. Aakriti Dhawan, Adv. &
Sh. Subodh Sadana, Adv.
Revenue by : Sh. Akhilesh Kumar Yadav, Sr. DR**

Date of Hearing: 02.06.2025	Date of Pronouncement: 02.06.2025
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ORDER

This assessee's appeal for Assessment Year 2011-12, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1072266174(1) dated 17.01.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Faced with this situation and in light of the fact that the assessee has already explained the above period of delay of 111 days institution of the lower appeal, the same is hereby condoned going by Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

4. 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 Assessing Officer.

5. This is indeed coupled with the facts that there is also no effective 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 Assessing Officer for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 02/06/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 02/06/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR