

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 1725/Del/2025 : Asstt. Year : 2018-19

ITA No. 1726/Del/2025 : Asstt. Year : 2019-20

Anil Bansal, B-5/9, Miya Wali Nagar, Paschim Vihar, Delhi-110087	Vs	Income Tax Officer, Ward-44(6), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AHWPB9455H		

Assessee by: Sh. Rajat Garg, CA

Revenue by : Ms. Indu Bala Saini, Sr. DR

Date of Hearing: 26.06.2025	Date of Pronouncement: 26.06.2025
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ORDER

These assessee's twin appeals ITA Nos. 1725 & 1726/Del/2025 for Assessment Years 2018-19 and 2019-20, arise against the CIT(A)/NFAC, Delhi's DIN & order Nos. ITBA/NFAC/S/250/2024-25/106949103(1) & 1069489157(1) dated 07.10.2024, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.

3. Delay of 80 days in filing of the instant appeals are condoned in the larger interest of justice in light of 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 CIT(A)/NFAC.

5. 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 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 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.

6. These assessee's twin appeals in ITA Nos. 1725 & 1726/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 26/06/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/06/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR