

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA Nos.1732, 1733 & 1734/Del/2025  
Assessment Years: 2008-09, 2009-10 & 2012-13

Sh. Pradeep Goel, 60/20, First Floor, Prabhat Road, Ramjas Road, Karol Bagh, Delhi	<b>Vs.</b>	ACIT, Central Circle-28, Delhi
<b>PAN :AGTPG6068M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Ms. Sanju Kumari, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	30.06.2025
Date of pronouncement	30.06.2025

**ORDER**

These assessee's three appeals ITA Nos. 1732, 1733 & 1734/Del/2025 for assessment years 2008-09, 2009-10 & 2012-13 arises against the Commissioner of Income Tax (Appeals)-29 [in short, the "CIT(A)"], New Delhi's orders, all dated 24.07.2024 passed in case nos. 10068/2019-20, 10069/2019-20 and 10078/2019-20; respective, involving proceedings under section 153A r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case files perused.

2. Delay of 172 days in filing all the three instant appeals is condoned in the larger interest of justice and in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

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, larger interest of justice would be met, in case, the matters may be restored back to the CIT(A). The Revenue vehemently support the learned lower authorities action making addition(s) herein on merits.

4. Be that as it may, the fact remains that possibility of some communication gaps at various levels in such an instance could not be altogether ruled out. It is therefore deemed appropriate in the larger interest of justice to restore the assessee's instant appeals back to the CIT(A) for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk

and responsibility, in consequential proceedings. Ordered accordingly.

5. These assessee's three appeals ITA Nos.1732, 1733 & 1734/Del/2025 are allowed for statistical purposes.

***Order pronounced in the open court on 30<sup>th</sup> June, 2025***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 30<sup>th</sup> June, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi