

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

ITA No.294/Del/2025
Assessment Year: 2018-19

Shri Shiv Krishna Sewa Trust, 4117, 2 nd Floor, Naya Bazar, Delhi	Vs.	Assessing Officer, Ward- Exemption 2(2), New Delhi
PAN: AAKTS5775J		
(Appellant)		(Respondent)

Assessee by	Sh. Ankur, AR
Department by	Sh. Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of hearing	26.06.2025
Date of pronouncement	26.06.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1070879488(1), dated 04.12.2024 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. Learned counsel next 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, the matter may be restored back to the CIT(A)/NFAC. The Revenue vehemently support the learned lower authorities action making addition(s) herein on merits.

3. 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 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.

4. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 26th June, 2025

Sd/-
(S. RIFAUH RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 26th June, 2025.

RK/-

Copy forwarded to:

1. Appellant

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

Asst. Registrar, ITAT, New Delhi