

**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.586/Del/2025
Assessment Year: 2017-18

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| Sh. Karamvir, 574, Aasharam Saini Farm, Vill.- Chandawali, Ballabgarh | Vs. | Income Tax Officer, Ward-1(4), Haryana |
| PAN: CFCPK0312L | | |
| (Appellant) | | (Respondent) |

| | |
|---------------|-----------------------------------|
| Assessee by | Sh. Charitra Gupta, CA |
| Department by | Sh. Rajesh Kumar Dhanesta, Sr. DR |

| | |
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| Date of hearing | 01.07.2025 |
| Date of pronouncement | 01.07.2025 |

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2017-18, 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/250/2024-25/1070120191(1), dated 05.11.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case filed perused.

2. 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 matter may be restored back to the Assessing Officer. 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 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.

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

Order pronounced in the open court on 1st July, 2025

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 1st July, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi