

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&**

Sh. S. Rifaur Rahman, Accountant Member

ITA No. 5391/Del/2024 : Asstt. Year : 2012-13

ITA No. 5392/Del/2024 : Asstt. Year : 2012-13

Saroj Saini, D/o Sh. Gulab Singh Saini, 871/2 D, Mata Road, Ganga Vihar, Gurgaon-122001	Vs	Income Tax Officer, Ward-4(1), Gurgaon-122016
(APPELLANT)		(RESPONDENT)
PAN No. CCAPS3956B		

Assessee by : Sh. Vivek Bansal, Adv.

Revenue by : Sh. Manish Gupta, Sr. DR

Date of Hearing: 08.07.2025

Date of Pronouncement: 08.07.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's twin appeals ITA Nos. 5391 & 5392/Del/2024, for Assessment Years 2012-13, arise against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2023-24/1057025471(1) dated 12.10.2023, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act"), respectively.

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

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, in the larger interest of justice met in case, the matter be restored back to the CIT(A)/NFAC.

4. 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.

5. These assessee's twin appeals ITA Nos. 5391 & 5392/Del/2024 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 08/07/2025.

Sd/-

(S. Rifaur Rahman)
Accountant Member

Dated: 08/07/2025

Sd/-

(Satbeer Singh Godara)
Judicial Member