

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Avdhesh Kumar Mishra, Accountant Member**

ITA No. 749/Del/2025 : Asstt. Year : 2011-12

Amrit Bottlers (P) Ltd., A-3, 7 th Floor, Madhusudan Apartments, P-18, Dobson Lane, Howrah, West Bengal-711101	Vs	DCIT, Central Circle-6, New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AACCA4794J		

Assessee by : Sh. Subhash Agarwal, Adv.

Revenue by : Sh. Dayainder Singh Sidhu, CIT-DR

Date of Hearing: 28.07.2025

Date of Pronouncement: 28.07.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2011-12, arises against the CIT(A)-24, New Delhi's DIN & order No. ITBA/APL/M/250/2024-25/1071098043(1) dated 11.12.2024, in proceedings u/s 153C r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

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).

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) for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 28/07/2025.

Sd/-

(Avdhesh Kumar Mishra)
Accountant Member

Dated: 28/07/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR