

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.3409/Del/2025
Assessment Year: 2021-22

Sh. Vishal Jain, I-50, Phase-1, Ashok Vihar, Delhi	Vs.	DCIT, CC-26, Delhi
PAN: ABVPJ8424D		
(Appellant)		(Respondent)

Assessee by	Sh. Akshit Goel, Adv. Sh. Monark Jain, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	24.07.2025
Date of pronouncement	24.07.2025

ORDER

This assessee's appeal for assessment year 2021-22, arises against the Commissioner of Income Tax (Appeals)-29 [in short, the "CIT(A)", Delhi's order dated 25.03.2025 passed in case no. CIT(A), Delhi-29 10080/2020-21, 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 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). 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) 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 24th July, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 24th July, 2025.

RK/-

Copy forwarded to:

1. Appellant

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

Asst. Registrar, ITAT, New Delhi