

**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. 588/Del/2025 : Asstt. Year: 2019-20

ITA No. 589/Del/2025 : Asstt. Year: 2020-21

ITA No. 590/Del/2025 : Asstt. Year: 2021-22

Anil Jain, 737/22, Joshi Road, Karol Bagh, New Delhi-110005 (APPELLANT)	Vs	ACIT, Central Circle-2, Gurgaon-122001 (RESPONDENT)
PAN No. ABLPJ2420R		

Assessee by: Sh. Tushar Goel, CA

Revenue by : Sh. Daya Inder Singh Sidhu, CIT-DR

Date of Hearing: 31.07.2025

Date of Pronouncement: 31.07.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's three appeals ITA Nos. 588, 589 & 590/Del/2025, for Assessment Years 2019-20, 2020-21 and 2021-22, arise against the CIT(A)-3, Gurgaon's common order dated 30.10.2024, in case Nos. 11043, 10930 & 10153/CIT(A) GGN's in proceedings u/s 147 & 143(3) of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files 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 appeals back to the CIT(A) for his afresh appropriate adjudication on merits, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

5. No other ground has been raised or pressed before us.

6. These assessee's three appeals ITA Nos. 588, 589 & 590/Del/2025 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 31/07/2025.

Sd/-

(Avdhesh Kumar Mishra)
Accountant Member

Sd/-

(Satbeer Singh Godara)
Judicial Member

Dated: 31/07/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR