

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No.820/Del/2025  
Assessment Year: 2012-13

Shri Subhash Parasram Electronic Park Pvt. Ltd., 30/62, West Punjabi Bagh, West Delhi, New Delhi	<b>Vs.</b>	ACIT, Circle-23(1), New Delhi
<b>PAN: AABCH0861N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Madhur Aggarwal, Adv.
Department by	Sh. Om Prakash, Sr. DR

Date of hearing	31.07.2025
Date of pronouncement	31.07.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2012-13, 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/250/2024-25/1071279045(1), dated 17.12.2024 involving proceedings under section 147 r.w.s. 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, 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 its 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 31<sup>st</sup> July, 2025***

***Sd/-***  
**(AVDHESH KUMAR MISHRA)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 31<sup>st</sup> July, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi