

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Naveen Chandra, Accountant Member**

**ITA No. 2187/Del/2025 : Asstt. Year: 2013-14
ITA No. 2188/Del/2025 : Asstt. Year: 2015-16**

Bhatia Wine Merchants Pvt. Ltd., Village Dhooma, Saragaon, P.O. Saragaon, Bilaspur, Chhattisgarh-495224	Vs	DCIT, Central Circle-8, New Delhi-110055
(APPELLANT)		(RESPONDENT)
PAN No. AAACB7021M		

**Assessee by : Sh. Piyush Singh, Adv. &
Sh. Vijay Kumar Singh, Adv.
Revenue by : Sh. Rajesh Mahajan, Sr. DR**

Date of Hearing: 27.08.2025	Date of Pronouncement: 27.08.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's twin appeals ITA Nos. 2187 & 2188/Del/2025, for Assessment Years 2013-14 and 2015-16, arise against the CIT(A), Delhi-25's DIN & order No. ITBA/APL/S/250/2024-25/1072159441 & 1072159524(1) dated 14.01.2025, in proceedings u/s 147 r.w.s. 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, 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. 2187 & 2188/Del/2025 are allowed for statistical purpose. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 27/08/2025.

Sd/-

(Naveen Chandra)
Accountant Member

Dated: 27/08/2025

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