

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member

ITA No. 344/Del/2025 : Asstt. Year: 2017-18

Mr. Madan Rauniyar Proprietor M/s Gem Internationals, C-145, Paramount Golfreste, Opposite Sector-Zeta, Sector-C, Greater Noida, Gautam Buddha Nagar, Uttar Pradesh-201306 (APPELLANT)	Vs	Income Tax Officer, Ward-2(1)(3), Ghaziabad (RESPONDENT)
PAN No. AHOPR7967E		

Assessee by : Ms. Muskan Yadav, Audit Executive
Revenue by : Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing: 13.10.2025	Date of Pronouncement: 13.10.2025
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2017-18, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1070637848(1) dated 26.11.2024, in proceedings u/s 143(3) 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 assessment proceedings;

and, therefore, he chose to file his relevant additional evidence under Rule 46A of Income Tax Rules, 1963 which has been wrongly rejected in the lower appellate proceedings. The Revenue could hardly dispute that the assessee's additional evidence herein very much goes to the root of the matter.

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 fact 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)/NFAC for his afresh appropriate adjudication, after admission of the above additional evidence, 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 13/10/2025.

Sd/-
(Manish Agarwal)
Accountant Member
Dated: 13/10/2025

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