

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.6288/Del/2025  
Assessment Year: 2012-13

Shri Shiv Singh Bisht, C-202, 2 <sup>nd</sup> Floor, Elite Estate, Sector-18, Vasundhra, Ghaziabad, Uttar Pradesh	<b>Vs.</b>	Income Tax Officer, Ward-67(1), New Delhi
<b>PAN: AIOPB6606P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Abhishek Modi, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	24.11.2025
Date of pronouncement	24.11.2025

**ORDER**

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/250/2025-26/1079834669(1), dated 21.08.2025 involving proceedings under section 147 r.w.s. 144 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 Assessing Officer. The Revenue vehemently supports the learned lower authority's action making the 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 of the newly introduced virtual hearing mechanism 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 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 24<sup>th</sup> November, 2025***

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

Dated: 24<sup>th</sup> November, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi