

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.5033/Del/2025
Assessment Year: 2013-14

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| Sh. Bhushan Kakkar, 421-C 1, Friends Colony Industrial Area, Shahdara, Delhi | Vs. | DCIT, Ward-57(1), Delhi |
| PAN: ADUPK7362E | | |
| (Appellant) | | (Respondent) |

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|---------------|------------------------------|
| Assessee by | Sh. Amit Shrivastava, Adv. |
| Department by | Ms. Amisha S. Gupta, CIT(DR) |

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| Date of hearing | 04.12.2025 |
| Date of pronouncement | 04.12.2025 |

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2013-14, 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/250/2023-24/1056645548(1), dated 29.09.2023 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. For the reasons stated in the assessee's condonation petition attributing delay for 628 days to the circumstances beyond its control, we quote Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC) to condone the delay.

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, larger interest of justice would be met, in case, the matter may be restored back to the CIT(A)/NFAC. The Revenue vehemently support the learned lower authorities' action making addition(s) herein on merits.

4. 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 CIT(A)/NFAC 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 4th December, 2025

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 9th December, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi