

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

**ITA No. 5826/Del/2025 : Asstt. Year : 2014-15
ITA No. 5828/Del/2025 : Asstt. Year : 2016-17**

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| M/s Bhupendra Autotech Industries (P) Ltd., F-1098, Basement, Chitranjan Park, New Delhi-110019 (APPELLANT) | Vs | ACIT, Central Circle-1, Gurgaon, Haryana-122016 (RESPONDENT) |
| PAN No. AACCB8550H | | |

**Assessee by : Ms. Shilpa Gupta, CA &
Sh. Deepesh Garg, Adv.
Revenue by : Sh. Rajesh Tiwari, Sr. DR**

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| Date of Hearing: 16.12.2025 | Date of Pronouncement: 16.12.2025 |
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ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's twin appeals in ITA Nos. 5826 to 5828/Del/2025 for Assessment Years 2014-15 and 2016-17, arise against the CIT(A)-3, Gurgaon's common order dated 26.08.2025 in case Nos. 10834 & 10014/CIT(A)-3/GGN/2013-14 & 2017-18, in proceedings u/s 143(3) and 147 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 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 twin 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. 5826 & 5828/Del/2025 are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 16/12/2025.

Sd/-

(Manish Agarwal)
Accountant Member

Dated: 16/12/2025

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