

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 7773/Del/2025 : Asstt. Year: 2017-18

Surender Tomar, A-2/85, Near Bikaji Cama Place, Safdarjung Enclave, South West Delhi, New Delhi-110029 (APPELLANT)	Vs	Income Tax Officer, Ward-29(1), New Delhi-110002 (RESPONDENT)
PAN No. AAHPK6330Q		

**Assessee by: Sh. Deepanshu, Adv. &
Sh. Ankst Garg, Adv.
Revenue by : Sh. Amit Shukla, Sr. DR**

Date of Hearing: 23.12.2025	Date of Pronouncement: 23.12.2025
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ORDER

This assessee's appeal for Assessment Year 2017-18 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1075910117(1) dated 30.04.2025, in proceedings u/s 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Delay of 149 days in filing of the instant appeal is condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).
4. 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 Assessing Officer.

5. 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 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.

6. This assessee's appeal is allowed for statistical purposes.

Order Pronounced in the Open Court on 23/12/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 23/12/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR