

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Amitabh Shukla, Accountant Member

ITA No. 892/Del/2025 : Asstt. Year: 2016-17

ITA No. 893/Del/2025 : Asstt. Year: 2017-18

Mr. Kamal Taneja, Upper Ground Floor, 11, Vandhna Building, Connaught Place, New Delhi-110001	Vs	DCIT, Circle Circle-25, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAAPT8298H		

Assessee by : Sh. Tarandeep Singh, Adv.

Revenue by : Ms. Amish S. Gupta, CIT-DR

Date of Hearing: 07.01.2026

Date of Pronouncement: 07.01.2026

ORDER

Per Satbeer Singh Godara, Judicial Member:

These assessee's twin appeals ITA Nos. 892 & 893/Del/2025 for Assessment Years 2016-17 and 2017-18, arise against the CIT(A)-29, New Delhi's order dated 23.12.2024 in case Nos. CIT(A), Delhi-29/11055/2015-16 and CIT(A), Delhi-29/10683/2016-17, in proceedings u/s 153C 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 both the 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. 8892 & 8893/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 07/01/2026.

Sd/-

(Amitabh Shukla)
Accountant Member
Dated: 07/01/2026

Subodh Kumar, Sr. PS

Sd/-

(Satbeer Singh Godara)
Judicial Member