

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

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

ITA No.8589/Del/2025  
Assessment Year: 2012-13

Smt. Mamta Arora, 326/3A, Shirdi Apartment, Sector-3, Rachna Vaishali, I.E. Sahibabad, Ghaziabad	<b>Vs.</b>	Income Tax officer, Ward-1(4), Ghaziabad
<b>PAN: ABIPA2890B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rishi Mittal, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	21.01.2026
Date of pronouncement	21.01.2026

**ORDER**

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)/Addl./JCIT(A)-6, Kolkata's DIN and order no. ITBA/APL/S/250/2025-26/1081894457(1), dated 21.10.2025, involving proceedings under section 147 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, larger interest of justice would be met, in case, the matter may be restored back to the CIT(A). The Revenue vehemently support the learned lower authorities action making 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 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) 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 21<sup>st</sup> January, 2026***

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

Dated: 30<sup>th</sup> January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi