

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

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

**ITA No.8762/Del/2025  
Assessment Year: 2017-18**

Ashish Kumar, B-3, Ram Apartment, R.K. Enclave, Palam Vihar Extension, Gurgaon, Haryana-122017	<b>Vs.</b>	Income Tax Officer, Ward-1(5), Gurgaon, Haryana
<b>PAN: BCNPK4596D</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Vinay Kumar, CA
<b>Department by</b>	Sh. Manoj Kumar, Sr. DR

<b>Date of hearing</b>	22.01.2026
<b>Date of pronouncement</b>	22.01.2026

**ORDER**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No: ITBA/NFAC/S/250/2025-26/1076245653(1), dated 16.05.2025 involving proceedings under section 1473(3) 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, in the larger interest of justice met in case, the matter be restored back to the CIT(A)/NFAC. The Revenue vehemently supports the learned lower authority's action making the 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 of the newly introduced virtual hearing mechanism 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, So far as assessee's assessment under section 115BBE is concerned, we quote **S.M.I.L.E. Microfinance Ltd. Vs. ACIT, W.P. (MD) No.2078 of 2020 & 1742 of 2020, dated 19.11.2024 (Madras)** that the impugned statutory provision would come into effect on the transaction done on or after 01.04.2017 only. The assessee is accordingly directed to be assessed under the normal provision as per law.

5. This assessee's appeal is partly allowed.

***Order pronounced in the open court on 22<sup>nd</sup> January, 2026.***

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

Dated: 22<sup>nd</sup> January, 2026.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi