

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

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

ITA No.1391/Del/2026  
Assessment Year: 2023-24

Ishwar Kumar Arora Mohar Nagar, Gangoh Road Saharanpur Uttar Pradesh- 247001	<b>Vs.</b>	ITO Ward 3(3)(3) Saharanpur Income Tax Office, Court Road Saharanpur, Uttar Pradesh
<b>PAN: ANFPK4713J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajiv Sahni, CA
Department by	Sh. Ravi Kant Chaudhary, Sr. DR

Date of hearing	06.04.2026
Date of pronouncement	06.04.2026

**ORDER**

This assessee's appeal for assessment year 2023-24, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1082499987(1), dated 11.11.2025 involving proceedings under section 144 r.w.s. 144B 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, the matter

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

***Order pronounced in the open court on 6<sup>th</sup> April, 2026***

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

Dated: 15<sup>th</sup> April, 2026.

Pooja Mittal/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi