

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1316/Del/2026
Assessment Year: 2016-17

Sharpline Network Private Limited 38, Rashtriya Tower, Rani Jhansi Road, Jhandewalan, New Delhi- 55	Vs.	Deputy Commissioner Income Tax Circle-23(1) C R Building, ITO I.P.Estate New Delhi- 02
PAN: AAFCS0526B		
(Appellant)		(Respondent)

Assessee by	Sh. Tarun Chanana, Adv.
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 2016-17, arises against the Commissioner of Income Tax (Appeals)-8 [in short, the "CIT(A)"], New Delhi's case no. 10329/18-19 dated 26.12.2018 involving proceedings under section 143(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, larger interest of justice would be met, in case, the matter may be restored back to the Assessing Officer. The Revenue vehemently support the learned lower authorities action making addition(s) herein on merits.

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. 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.

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

Order pronounced in the open court on 6th April, 2026

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

Dated: 15th April, 2026.

Pooja Mittal/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi