

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

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

ITA No. 1334/Del/2026  
Assessment Year: 2012-13

Vishakha Shalini A-136, Sector-19, Dwarka New Delhi-75	<b>Vs.</b>	Income Tax Officer Ward-28(5) New Delhi
<b>PAN: AALPS3653A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajat Garg, CA(VC)
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 2012-13, arises against the Commissioner of Income Tax (Appeals)/Addl. JCIT (A)-2 [in short, the "CIT(A)"], Mumbai's DIN & order no. ITBA/NFAC/S/250/2025-26/1083853112(1), dated 18.12.2025 involving proceedings under section 147/ 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 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