

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1467/Del/2026
Assessment Year: 2019-20

Narayani Flats Private Limited 1162, Kucha Mahajani, Chandni Chowk New Delhi-06	Vs.	Deputy Commissioner Income Tax Central Circle-25 ARA Centre Jhandewalan Extension New Delhi
PAN: AACCN7538F		
(Appellant)		(Respondent)

Assessee by	Sh. Nishchay Khandelwal, 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 2019-20, arises against the Commissioner of Income Tax (Appeals)-29 [in short, the "CIT(A)"], Delhi's order dated 05.12.2025, case no. 10840/2018-19, involving proceedings under section 147 of the Income-tax Act, 1961; hereinafter referred to as 'the Act'.

Heard both the parties. Case filed 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