

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC-2', NEW DELHI**

**Before Sh. J.S.Reddy, AM
ITA No. 646/Del./2014 : Asstt. Year : 2006-07**

Puran Chand Jain' 11/2A, Pusa Road New Delhi	Vs	ACIT Central Circle -8 New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ACSPJ2244F		

**Appellant by : Sh. Mukesh Chand, Adv.
Respondent by : Sh. Raman Kant Garg, Sr. DR**

Date of Hearing : 08.09.2015	Date of Pronouncement : 07.10.2015
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ORDER

PER J.S. Reddy, A.M.

This is an appeal by the Assessee against the order dated 29.11.2013 of the Ld. CIT(A)-VI, New Delhi.

2. After hearing the Ld. Departmental Representative, I am of the considered opinion, that the appeal should be set aside to the file of the first appellate authority for afresh adjudication, in accordance with law, on the ground of natural justice. The ld. CIT(A) has not disposed of this case on merits. The ld. CIT(A) shall provide adequate opportunity to the assessee and dispose of the the case on merits.

3. In the result the appeal of the assessee is allowed for statistical purposes.

(Order Pronounced in the Court on 07/10/2015).

Sd/-
(J.S.Reddy)
ACCOUNTANT MEMBER

Dated: 07 /10/2015

B. Rukhaiyar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

		Date	<u>Initial</u>	
1.	Draft dictated on	1.10.2015		
2.	Draft placed before author	1.10.2015		
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			PS/PS
6.	Kept for pronouncement on			PS
7.	File sent to the Bench Clerk			PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			