

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A' SMC NEW DELHI
BEFORE SHRI S.V. MEHROTRA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
I.T.A .No.-2388/DEL/2014
(ASSESSMENT YEAR-2005-06)**

Layman Samajik Sansthan c/o. Ashok Sharma, Advocate, 547, Shakti Nagar, Chandausi Uttar Pradesh AAATL3803G (APPELLANT)	vs	ITO Chandausi (RESPONDENT)
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Appellant by	None
Respondent by	T. Vasanthan, DR

Date of Hearing	09.02.2016
Date of Pronouncement	17.02.2016

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed against the order dated 19/3/2013 passed by CIT(A)'s Bareilly Camp at Muradabad.

2. We have perused all the records. During the course of hearing the assessee/AR was not present but from the assessment order & CIT(A)'s order, it can be seen that the assessee did not appeared before the CIT(A). Thus, there was no opportunity granted to the assessee. In view of this, the CIT(A) is directed to decide the issue on merit provided the assessee appears before the CIT(A).

3. In result, the appeal is partly allowed for statistical purpose.

The order is pronounced in the open court on 17th of February 2016.

**Sd/-
(S. V. MEHROTRA)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 17/02/2016

R. Naheed

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

		Date	
1.	Draft dictated on	09.02.2016	PS
2.	Draft placed before author	10.02.2016	PS
3.	Draft proposed & placed before the second member	.02.2016	JM/AM
4.	Draft discussed/approved by Second Member.	.02.2016	JM/AM
5.	Approved Draft comes to the Sr.PS/PS	18.02.2016	PS/PS
6.	Kept for pronouncement on	.02.2016	PS

7.	File sent to the Bench Clerk	18.02.2016	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.		