



3. The appeals are barred by limitation. We have carefully gone through the contents of the cause in delay in filing the appeals as mentioned in the affidavit. We are of the considered view that the assessee was prevented by reasonable and sufficient cause hence, delay is condoned.

4. None appeared on behalf of the assessee inspite of mention in the order sheet entry dated 04.08.2023, therefore, we decided to proceed exparte. The DR was heard at length.

5. On perusal of the order of the CIT(E), we find that both the applications have been dismissed for non appearance by the assessee before the CIT(E). We find that though there is a mention of the issue of notice but whether the notices were served is not known.

6. In the interest of justice and fair play we deem it fit to restore the appeals to the files of the CIT(E). The CIT(E) is directed to consider the applications afresh after affording a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to comply the queries of the CIT(E).

7. In the result, both the appeals are allowed for statistical purpose.

8. Decision announced in the open court on 22.08.2023.

Sd/-  
**[KUL BHARAT]**  
**JUDICIAL MEMBER**

Dated: 22.08.2023

\*Neha\*

Copy forwarded to:

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

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar  
ITAT, New Delhi