



Both the above actions being most arbitrary, erroneous, unlawful and unjust must be quashed with directions for relief.”

3. At the outset, in this case, it is noted that Id. CIT (E) has dismissed the appeal by not condoning the delay of one month in filing the application.

4. Upon careful consideration and hearing both the counsels, we are of the considered opinion that the delay deserves to be condoned. Hence, in the interest of justice, we condone the delay and remit the issue to the file of Id. CIT (E) to consider the application on merits of the case after giving the assessee appropriate opportunity of being heard.

5. In the result, this appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 6<sup>TH</sup> day of October, 2023.**

**SD/-  
(YOGESH KUMAR US)  
JUDICIAL MEMBER**

**SD/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 6<sup>TH</sup> day of October, 2023  
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (E), Lucknow.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**