

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'E' BENCH  
DELHI**

**BEFORE: DR. B.R.R. KUMAR, ACCOUNTANT MEMBER  
&  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No.769/Del/2023  
(Assessment Year: 2014-15)**

Mohammed Nabi, C/o Rohit Tiwari, A-64A, GF, Nizamuddin East, New Delhi 110013	Vs.	ITO, Ward 1(4), Ghaziabad
<b>PAN/GIR No. AOTPN 2814 E</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Ms. Shivani Tiwari, Adv. Ms. Tanya, Adv. Shri Jaind Kumar Jaiswal, Adv.
Revenue by	An Application for Adjournment
<b>Date of Hearing</b>	<b>07/11/2023</b>
<b>Date of Pronouncement</b>	<b>07/11/2023</b>

**ORDER**

**PER DR. B.R.R. KUMAR :**

The present appeal has been filed by the assessee against the order of Id. CIT(A)/NFAC, New Delhi dated 18.01.2023.

2. Before us, it was submitted that the assessment order has been passed u/s. 144, the Ld. CIT(A) has summarily dismissed the appeal of the assessee without adjudicating on merits owing to delay of 30 days. It was submitted that the assessee could not file the appeal in time owing to his ill health. The evidences supporting the same have been filed before us in the form of medical certificate. It was also brought to our notice that the additional evidences filed by the assessee before Ld. CIT(A) have also not been considered as the appeal of the assessee has been summarily dismissed.

Hence, we hold that the reasons given by the assessee for filing of the appeal with the delay of 30 days owing to ill health have been acceptable, and the appeal be decided on merits, by the Ld. CIT(A) taking into consideration the additional evidences and after obtaining the necessary remand report from the Assessing Officer.

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

Order pronounced in the open court on 07/11/2023.

**Sd/  
(YOGESH KUMAR US)  
JUDICIAL MEMBER**

**Sd/-  
(DR.B.R.R. KUMAR)  
ACCOUNTANT MEMBER**

Delhi; Dated 07/11/2023

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**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Delhi.
4. CIT
5. DR, ITAT, Delhi
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Delhi