



2. At the outset regarding condonation of delay, it is submitted by the learned AR that at the time of assessment proceedings, the assessee was reeling under severe sickness and soon after passing of the assessment order, he met with an accident undergoing somuch of turmoil and ultimately slipped into dementia. Learned AR further submitted that there was a considerable delay in filing the first appeal before the learned CIT(A) and likewise, there is delay in filing this appeal before the Tribunal also.

3. On a careful perusal of the medical certificate supported by other documents, I am convinced that there is sufficient cause in preferring the appeal with delay and the same cause equally applies for non-participation of the assessee in the assessment as well as the first appellate proceedings. Now, so much of material is produced on behalf of the assessee in the shape of additional evidence, submitting that though the assessee had sufficient cause to defend the assessment and addition, due to the sickness and subsequent accident, causing dementia to the assessee, the case of the assessee could not be prosecuted diligently.

4. Having regard to the facts and circumstances of the case in their entirety and analysed in the light of the additional evidence, I am inclined to accept the additional evidence and deem it just and necessary to set aside the impugned order and restore the issue to the file of learned Assessing Officer to decide the same on the merits with reference to the material now produced and after affording an opportunity to the assessee afresh. It is also made clear that this is the last opportunity being given to the assessee and no further lenience will be taken.

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

Order pronounced in the open court on this the 29<sup>th</sup> day of November, 2023.

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Hyderabad,  
Dated: 29/11/2023

*TNMM*

Copy forwarded to:

1. Douzi Shujathalikhan, 11/225 2, Ammenpeer Road, Kadapa.
2. Income Tax Officer, Ward-2, Kadapa.
3. Pr.CIT,
4. DR, ITAT, Hyderabad.
5. GUARD FILE.

TRUE COPY

ASSISTANT REGISTRAR  
ITAT, HYDERABAD