

we reject the adjournment petition and proceed to decide the appeal exparte qua the assessee and after hearing Id CIT DR.

3. The appeal is time barred by 17 days. The assessee has filed condonation stating the reasons for filing the appeal late by 17 days supported by medical prescription. On consideration of the petition, we are satisfied that the assessee was prevented by reasonable cause for presenting the appeal within the stipulated time period. Even otherwise, the delay being only a short period, we condone the delay of 17 days and admit the appeal for adjudication.

4. We have heard Id Id CIT DR and perused the record of the case. A perusal of the impugned order clearly shows that the Id CIT (A) has dismissed the appeal for non-compliance of notice issued to substantiated the claim made by the assessee. However, on perusal of records also shows that the assessee is interested in pursuing his appeal. Therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id CIT(A) for readjudication after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate in the set aside proceedings before the Id CIT(A) without fail. With these directions, the appeal is restored to the file of Id CIT(A).