HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 178 of 2025

M/S. Shree Rajendra Engineering Enterprises **Versus** Dcit, Circle-1(1)

Order Sheet

14/01/2026	Mr. Siddharth Dubey, counsel for the appellant. Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Chaudhari, counsel for the respondent. Heard on I.A. No. 2/2025, an application filed under Order 41 Rule 3A read with Section 260-A of the Income Tax Act, 1961, seeking condonation of delay of 652 days (inadvertently wrongly mentioned as 977 days) for filing of this appeal. Learned counsel for the appellant submits that initially the Income-Tax (Appellate Tribunal) has

	passed the order on 22.7.2022 (Annexure-A/4) in a case, bearing ITA No. 49/RPR/2022 and, thereafter, an application being Miscellaneous Application No. 16/RPR/2023 was moved by the respondent and the appellant has also moved an application, being Miscellaneous Application No. 61/RPR/2023, seeking rectification of the said order as required under Section 254 (2) of the Income Tax Act, 1961. It is contented further that the Miscellaneous Application moved by the respondent was allowed by the Income-Tax (Appellate Tribunal) vide its order dated 29.5.2023 (Annexure- A/5) and re-called its earlier order which was passed on 22.7.2022 (Annexure-A/4). It is contended further that the Miscellaneous Application No. 61/RPR/2023 moved by the appellant was pending, therefore, the same has been withdrawn by filing an application on 19.9.2024 and, accordingly the same was withdrawn by the said authority vide order dated 27.9.2024 (Annexure-A/7). It is contended further that the Income-Tax (Appellate Tribunal) has

	passed the order impugned on 12.6.2023 (Annexure-A/6) and, being aggrieved with the same, the instant appeal has been preferred on 23.7.2025. While referring to the Rule 35 of Income-Tax (Appellate Tribunal) Rules, 1963, it is contended that the Tribunal was required to communicate the order impugned to the assesse/appellant herein, but the same was, however, not communicated, therefore, an application for obtaining the certified copies of orders dated 22.7.2022, 12.6.2023 and 27.9.2024 was moved on 24.1.2025 and in pursuance thereof, the certified copy of the said orders, including the order impugned, was supplied on 28.3.2025 and immediately, thereafter, the instant appeal has been preferred. He further submits that since the order impugned was received only on 28.3.2025, therefore, the delay which has been occurred in filing of this appeal bonafidely may kindly be condoned in the interest of justice. On the other hand, learned counsel for the respondent submits that the reasons as assigned by

	the appellant are vague and have been made without supporting any documentary evidence, therefore, the delay which has not been explained in its proper manner deserves to be rejected. Having considered the aforesaid contention of the parties and consenting further that the certified copy of the order impugned dated 12.6.2023 (Annexure-A/6) was received by the appellant only on 28.3.2025 based upon his application made on 24.1.2025, we are, therefore, inclined to allow this application. The application is, accordingly, allowed and delay in preferring of this appeal is hereby condoned. Accordingly, I.A. No. 2/2025, stands disposed of. Let the matter be listed for admission after three weeks. **Sd/-** **Sd/-** **(Sanjay S. Agrawal) Judge** **(Amitendra Kishore Prasad) Judge**

Raghu Jat