HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 212 of 2025

SHRI AJAY KUMAR **versus** THE INCOME TAX OFFICER

Order Sheet

08/05/2026 AMITA DUBEY 	Mr. Siddharth Dubey, learned counsel appearing through Video Conferencing alongwith Mr. Anmol Varma, learned counsel for the appellant. Mr. Ajay Kumrani, learned counsel holding brief of Mr. Amit Choudhri, Advocate for the respondent. Heard on application(I. A. No. 2 of 2025) for condonation of delay under Order 41 Rule 3A Sub-Rule(1) read with Section 260A sub-Section(7) of the Income Tax Act, 1961 seeking condonation of delay of 274 days in filing the appeal. Learned counsel for the appellant submit that the appellant herein has challenged the same impugned order in another TAXC No. 211 of 2025 and in that appeal

Coordinate Bench after considering the facts and circumstances of the case, condoned the delay, therefore, the delay of 274 days in filing the instant appeal may also be condoned.

Learned counsel for the respondent do not oppose the submission made by learned counsel for the appellant.

On due consideration of the submission made by learned counsel for the parties and also the reason assigned in the application (I. A. No. 02 of 2025), the same is allowed. Delay of 274 days in filing the appeal is condoned.

As prayed by learned counsel for the parties, post this matter alongwith **TAXC No. 211 of 2025.**

Sd/-	**Sd/-**
(Parth Prateem Sahu)	**(Sachin Singh Rajput)**
Judge	**Judge**

Ami