



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 211 of 2025

SHRI AJAY KUMAR **versus** THE INCOME TAX OFFICER WARD 1 (1)

Order Sheet

20/02/2026	Mr. Siddharth Dubey, Counsel for the appellant. Mr. Vijay Chawla, Counsel for the respondent. Heard on I.A. No. 2/2025, an application filed under Order 41 Rule 3A sub-rule (1) read with Section 260-A of the Income Tax Act, 1961, seeking condonation of delay of 274 days in filing this appeal. Learned counsel for the appellant submits that the Income-Tax Appellate Tribunal has passed the impugned order dated 8.10.2024 (Annexure-A/4) in a case, bearing ITA Nos. 230 & 231/RPR/2022. He submits that the appellant

SHYNA
AJAY

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by SHYNA AJAY
DN: cn=SHYNA
AJAY,
o=PERSONAL,
st=Chhattisgarh,
c=IN

has received the certified copy of the impugned order only on 20.5.2025, pursuant to an application filed on the same date. Furthermore, the appellant sought a Certificate of Service through an application addressed to the Registrar, ITAT, Raipur on 5.6.2025 and has since been awaiting the issuance of the said Certificate to precisely calculate the period of delay before filing of the present appeal. However, no such certificate has been issued till date.

Learned counsel for the appellant would place reliance on the judgments rendered in the matter of **Housing Board Haryana Vs. Housing Board Colony Welfare Association**, reported in **(1995) 5 SCC 672** and **Esha Bhattacharjee Vs. Managing Committee of Raghunathpur Nafar Academy**, reported in **2013 (12) SCC 649**, to submit that even if the limitation period is calculated from 20.5.2025, there is a delay of 41 days (excluding the 120-day delay statutory period provided under Section 260-A of the Income Tax Act). He also submits that the delay is bonafide and beyond the control of the appellant, primarily due to the non-issuance of the Certificate of Service. In view of the above, learned counsel for the appellant prays for condonation of delay in filing the appeal.

On the other hand, learned counsel for the respondent

submits that the reasons as assigned by the appellant are vague and not supported by any documentary evidence. He submits that the Revenue had already communicated the impugned order dated 8.10.2024. He further submits that since the delay has not been satisfactorily explained, the application deserves to be rejected.

Having considered the aforesaid contentions of learned counsel for the parties and particularly considering that the certified copy of the impugned order dated 8.10.2024 (Annexure-A/4) was received by the appellant only on 20.5.2025, pursuant to his application filed on the said date and the same was not served upon the appellant as required under Rule 35 of the Income-tax (Appellate Tribunal) Rules, 1963, we are inclined to allow this application.

Accordingly, IA No.2/2025 is allowed and the delay in preferring this appeal is hereby condoned.

Let the matter be listed for admission after three weeks

Sd/-

(Sanjay Agrawal)
Judge

Sd/-

(Amitendra Kishore Prasad)
Judge

Shyna Ajay

