

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1569 of 2026
In
F/TAX APPEAL/2116/2026

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GIRISHBHAI VADILAL SHAH

Versus

DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-4(1)(2), AHMEDABAD

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Appearance:

MR. HARDIK V VORA(7123) for the Applicant(s) No. 1

MS MAITHILI D MEHTA(3206) for the Respondent(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 18/06/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

1. Heard learned advocate Mr. Hardik Vora appearing for the applicant through hybrid mode and learned Senior Standing Counsel Ms. Maithili Mehta for the opponent.

2. Rule returnable forthwith. Learned Senior Standing Counsel Ms. Maithili Mehta waives service of notice of rule on behalf of the opponent.

3. By this application under section 5 of the Limitation Act, 1963, the applicant seeks condonation of delay of 435 days caused in filing the captioned Tax Appeal against the order dated 15.07.2024 passed by the Income Tax Appellate Tribunal, Ahmedabad "A" Bench,

Ahmedabad in ITA No. 330/AHD/2020 for Assessment Year 2014-15.

4. Having regard to the submissions advanced by the learned advocate for the applicant and more particularly, considering the averments made in the memorandum of application, the Court is of the view that the delay caused in filing the Tax Appeal has been sufficiently explained.

5. The application, therefore, succeeds and is, accordingly, allowed. The delay caused in filing the Tax Appeal is hereby condoned.

6. Rule is made absolute accordingly with no order as to costs.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI, J)

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Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: PHALGUNI VISHRAMBHAI PATEL(HC00175), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 19/06/2026 17:53:35