IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1133 of 2025

In F/TAX APPEAL/4157/2025

==
COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION AND TRANSFER PRICING)
Versus
M/S JAISU SHIPPING CO. PVT. LTD.
==
Appearance:
MR. MAUNIL YAJNIK, SENIOR STANDING COUNSEL FOR MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1
DS AFFIDAVIT NOT FILED (FOR FRESH RULE)(4502) for the Respondent(s) No. 1
==

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

Date : 03/08/2026

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

Heard learned Senior Standing Counsel Mr.Maunil Yajnik appearing for the applicant. Though served, no one appears on behalf of the respondent.

By this application under section 5 of the Limitation Act, 1963, the applicant seeks condonation of delay of 196 days caused in filing the captioned Tax Appeal against the order dated 23.02.2024 passed by the Income Tax Appellate Tribunal, Rajkot Bench, Rajkot & “D” Bench Ahmedabad, (Conducted through E-court at Ahmedabad) in ITA No.

66/RJT/2012 for the Assessment Year 2007-08.

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.

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

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

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

BIMAL