

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1300 of
2025

In F/TAX APPEAL/4732/2025

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PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) SURAT
Versus
M/S CENTER POINT GEMS PVT. LTD.

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Appearance:

MR DEV PATEL, SENIOR STANDING COUNSEL for MR KARAN G
SANGHANI(7945) for the Applicant(s) No. 1
NOTICE SERVED for the Respondent(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A. S. SUPEHIA**
and
HONOURABLE MR. JUSTICE MAULIK J. SHELAT

Date : 04/05/2026

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. Despite the service of process of this Court to the respondent, no one has chosen to appear or enter the appearance on its behalf.
2. The present application is filed seeking condonation of delay of 62 days in filing the Tax Appeal.
3. As the explanation tendered by the applicant explaining the 62 days of delay in preferring the captioned appeal remains

uncontroverted, it appears that the respondent is not interested in pursuing the present application. Hence, in the interest of justice, the 62 days' delay in preferring the tax appeal is condoned.

4. The present application stands allowed.
5. Registry shall list the captioned Tax Appeal in seriatim.

(A. S. SUPEHIA, J)

(MAULIK J. SHELAT, J)

NILESH

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: PARMAR NILESHKUMAR R(HCD0068), ENGLISH STENOGRAPHER GRADE TWO CLASS TWO, at High Court of Gujarat on 06/05/2026 18:42:17