

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1111 of 2026
In
F/TAX APPEAL/4719/2026

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THE PRINCIPAL COMMISSIONER OF INCOME TAX-1, SURAT & ANR.

Versus
NAZAR IMPEX PVT LTD

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Appearance:

KARAN G SANGHANI(7945) for the Applicant(s) No. 1,2
RULE SERVED for the Respondent(s) No. 1

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

Date : 31/08/2026

ORAL ORDER

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

1. Heard learned Senior Standing Counsel Mr. Karan Sanghani appearing for the applicants. Though served, no one appears for the opponent.

2. By this application under section 5 of the Limitation Act, 1963, the applicant seeks condonation of delay of 21 days caused in filing the captioned Tax Appeal against the order dated 23.07.2025 passed by the Income Tax Appellate Tribunal, Surat Bench, Surat in ITA No. 1212/SRT/2024 for Assessment Year 2012-13.

3. 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.

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

5. 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 03/09/2026 13:18:09