IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1702 of 2026

In F/TAX APPEAL/8566/2026

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THE PRINCIPAL COMMISSIONER OF INCOME-TAX-1, AHMEDABAD
Versus
BUDHIMAN ENTERPRISE PVT.LTD.
==
Appearance:
MAUNIL G YAJNIK(9346) for the Applicant(s) No. 1
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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 17/04/2026

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

1. Ms. Resham Thakkar, learned advocate for Ms. Vaibhavi Parikh, learned advocate submitted that learned advocate Ms. Vaibhavi Parikh has instructions to appear for the respondent. Registry shall accept the Vakalatnama of learned advocate Ms. Vaibhavi Parikh appearing for the respondent.

2. ***Rule.*** Learned advocate Ms. Resham Thakkar appearing for learned advocate Ms. Vaibhavi Parikh waives service of notice of rule for the respondent.

3. The present application is filed seeking condonation of delay of 02 days caused in preferring the captioned Tax Appeal.

4. Learned Senior Standing Counsel Mr. Maunil Yajnik for the applicant has submitted that after the order dated 25.09.2025 passed by the Income Tax Appellate Tribunal (hereinafter referred

to as “ITAT” for short), was served upon the department on 10.11.2025. Thereafter, some time had lapsed due to administrative reasons. Thereafter, the Principal Chief Commissioner of Income Tax, Ahmedabad on 27.01.2026 accorded approval for filing of appeal under Section 260A of the Income Tax Act, 1961. Thereafter, proposal was sent to advocate for preparing and filing tax appeal. Thus, it is submitted that the delay has been caused due to administrative reasons and there is no intention of the applicant for causing the delay.

5. Learned advocate Ms. Resham Thakkar for learned advocate Ms. Vaibhavi Parikh for the respondent has submitted that they have no objection if the delay is condoned.

6. We find the explanation of delay palatable and in the interest of justice the delay of 02 days caused in filing the captioned Tax Appeal is hereby condoned.

7. Accordingly, the present application stands allowed. Rule is made absolute.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE/DB/02