IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1717 of 2026
In F/TAX APPEAL/8689/2026

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THE PRINCIPAL COMMISSIONER OF INCOME TAX-1
Versus
MUNDRA INTERNATIONAL CONTAINER TERMINAL PRIVATE LIMITED

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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. Mr. Manya Anjaria, learned advocate for Mr. B.S.Soparkar, learned advocate submitted that learned advocate Mr. Soparkar has instructions to appear for the respondent. Registry shall accept the Vakalatnama of learned advocate Mr. B.S. Soparkar, appearing for the respondent.

2. ***Rule.*** Learned advocate Mr. Manya Anjaria appearing for learned advocate Mr. B.S. Soparkar waives service of notice of rule for the respondent.

3. The present application is filed seeking condonation of delay of 03 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 24.09.2025 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 18.02.2026 directed to follow the procedure prescribed under Section 158AB of the Income Tax Act, 1961 (for short ‘the Act’) considering that for the identical questions of law, the revenue tax appeal is already pending of adjudication before this Court. Accordingly, assessee’s consent for deferment of the appeal was sought, however, the required consent was not provided. Therefore, it was proposed to prefer appeal under Section 260A of the Act since the procedure under Section 158AB of the Act could not be followed without the consent of the assessee. Thereafter, proposal was sent to advocate for preparing 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 Mr. Manya Anjaria for learned advocate Mr. B.S. Soparkar 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 03 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/09