

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1808 of
2026
In F/TAX APPEAL/10389/2026

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COMMISSIONER OF INCOME TAX (EXEMPTION) & ANR.
Versus
SUDHARMA PRACHAR MANDAL

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Appearance:
MR AMAN MIR(10881) for the Applicant(s) No. 1,2
RULE SERVED BY DS for the Respondent(s) No. 1

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

Date : 23/07/2026

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

1. Heard learned Senior Standing Counsel Mr. Aman Mir for the applicant. 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 20 days caused in filing the captioned Tax Appeal against the order dated 10.09.2025 passed by the Income Tax Appellate Tribunal, Ahmedabad Bench, in ITA No. 1304/Ahd/2025.

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)

SAJ GEORGE

(PRANAV TRIVEDI, J)