

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 2662 of
2025
In
F/TAX APPEAL NO. 13668 of 2025**

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M/S. AHIR SALT AND ALLIED PRODUCTS PRIVATE LIMITED
Versus
DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE - 1,
RAJKOT

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Appearance:
MS SHAILEE S JOSHI(11582) for the Applicant(s) No. 1
MR.VARUN K.PATEL(3802) for the Respondent(s) No. 1

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

Date : 29/09/2025
ORAL ORDER

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

1. Heard learned Senior Advocate Mr. Manish Bhatt with learned advocate Ms. Khushi Mehta for the applicant and learned advocate Mr. Varun Patel for the respondent.

2. Rule returnable forthwith. Learned advocate Mr Varun Patel for the respondent

waives service of notice of rule on behalf of the respondent.

3. By this application under section 5 of the Limitation Act, 1963, the applicant seeks condonation of delay of 108 days caused in filing Tax Appeal.
4. 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.
5. The application, therefore, succeeds and is, accordingly, allowed. The delay caused in filing Tax Appeal is hereby condoned.

Rule is made absolute accordingly with no
order as to costs.

(BHARGAV D. KARIA, J)

JYOTI V. JANI

(PRANAV TRIVEDI, J)

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: JYOTIBEN VINODKUMAR JANI(HC00213), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 01/10/2025 13:16:58