

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 2985 of
2026
In F/TAX APPEAL/13313/2026**

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THE PRINCIPAL COMMISSIONER OF INCOME-TAX (CENTRAL),
AHMEDABAD

Versus
ASHISH PRAFULBHAI PATEL

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Appearance:

MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1
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 : 11/08/2026

ORAL ORDER

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

1. Heard learned Senior Standing Counsel
Mr.Dev D. Patel for learned Senior Standing
Counsel Mr.Varun K. Patel for the
applicant.

2. Learned advocate Mr.Hiren J. Trivedi
submitted that he has instructions to
appear for the respondent and seeks
permission to file his appearance in the

Registry. Permission is granted.

3. By this application under Section 5 of the Limitation Act, 1963, the applicant seeks condonation of delay of 120 days caused in filing the captioned Tax Appeal against the Judgment dated 1st August, 2025 passed by the Income Tax Appellate Tribunal in Appeal being IT(SS)A No.430/Ahd/2019 for Assessment Year 2005-06.

4. Having regard to the submissions advanced by the learned advocates for the respective parties 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 captioned Tax Appeal has been sufficiently explained.

5. The application, therefore, succeeds and is accordingly, allowed. The delay caused in filing the captioned Tax Appeal is hereby condoned. Rule is made absolute with no order as to costs.

6. Registry to list the captioned Tax Appeal along with Tax Appeal No.63 of 2019, after giving Registration Number, on **20th August, 2026.**

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

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