IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 2179 of 2026
In F/TAX APPEAL/9071/2026

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SCHAEFFLER INDIA LIMITED (EARLIER KNOWN AS FAG BEARINGS INDIA LTD.)
Versus
DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 1(1)(1), VADODARA

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Appearance:
MR TUSHAR HEMANI, LD.SR.ADV WITH MS VAIBHAVI K PARIKH(3238) for the Applicant(s) No. 1
MR RUTVIJ R PATEL(10615) for the Respondent(s) No. 1

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

Date : 02/07/2026

ORAL ORDER

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

1. Heard learned Senior Advocate Mr.Tushar Hemani with learned advocate Ms.Vaibhavi K. Parikh for the applicant and learned Senior Standing Counsel Mr.Rutvij R. Patel for the respondent.

2. **Rule**, returnable forthwith. Learned Senior Standing Counsel Mr.Rutvij R. Patel waives service of notice of rule for and on behalf of the respondent.

3. By this application under section 5 of the Limitation Act, 1963, the applicant seeks

condonation of delay of 663 days caused in filing the captioned Tax Appeal against the Judgment dated 12.01.2024 passed by the Income Tax Appellate Tribunal in ITA No.133/Ahd/2023.

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 Tax Appeal has been sufficiently explained.

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

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

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