

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 3927 of 2025
In
F/TAX APPEAL/20137/2025

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PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) AHMEDABAD
Versus
M/S PRIYA BLUE INDUSTRIES PVT. LTD.

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Appearance:

MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 11/11/2025

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. The present application is filed seeking condonation of delay of 213 days in preferring the captioned Tax Appeal.

2. The averments made in the application reflect that the order dated 28.06.2024 passed by the Income Tax Appellate Tribunal was served upon the department on 26.07.2024 and the approval for filing the appeal was obtained on 21.03.2025. There is no explanation for the intervening period of almost eight months. Thereafter proposal was sent on 24.03.2025 to the panel advocate for preferring tax appeal and further time has elapsed. No further explanation is coming forth for the delay caused in preferring the appeal.

3. Thus, we direct the applicant-State Department to give name(s) of the erring officer(s) so that his/their accountability can be fixed for belatedly filing of the appeal as no satisfaction has been given. We further direct that the said affidavit shall be filed explaining the delay and also the name of the erring officers, by the next date of hearing.

List the matter on **16.12.2025**.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: PHALGUNI VISHRAMBHAI PATEL(HC00175), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 12/11/2025 14:35:50