

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

Appearance:

MR.VARUN K.PATEL, SENIOR STANDING COUNSEL for the Applicant(s)**No. 1****MS VAIBHAVI K PARIKH(3238) for the Respondent(s) No. 1**
=====**CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA****and****HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 19/01/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1 Pursuant to the order dated 11.11.2025, the respondent has filed an additional affidavit explaining the delay of 213 days. The relevant averments are as under:

"5. It is also relevant to submit that the order of Income Tax Appellate Tribunal impugned in the above-mentioned tax appeal is the common order passed in several ITAs. The Department has filed Tax Appeal No. 602 of 2025 against the said common order passed in IT(SS) A No. 39/Ahd/2022 in assessee's own case for Assessment Year 2020-21, wherein this Hon'ble Court initially by order dated 06.10.2025 passed in CA No. 1840 of 2025 has condoned the delay of 112 days and thereafter by order dated 14.10.2025 has dismissed the tax appeal. Similarly, one more appeal being F/Tax Appeal No. 9490 of 2025 is filed against the said common order passed in IT(SS) A No. 33/Ahd/2022 in assessee's own case for Assessment Year 2020-21, wherein this Hon'ble Court by order dated 23.04.2025 passed in CA No. 2183 of 2025 for condonation of 112 days delay has issued Rule and same is pending as on the date. The issue involved in Assessment Year 2019-20 and 2020-21 were different. Hence the appeal are processed differently. For Assessment Year 2019-20, there was issue pertaining to Transfer Pricing. In cases where Transfer

Pricing Officer (TPO) is called for as to whether further appeal needs to be filed on those issues. In the instant case, the case was referred to TPO for his recommendation on TP issues, which was also a reason for delay in filing appeal in the instant case for Assessment Year 2019-20. In addition to the Transfer Pricing issues, due to complex and technical issues involved in the present case, more time was taken in taking decision to file the appeal in the present case."

2 Learned Senior Standing Counsel Mr.Varun Patel appearing for the applicant has submitted that due to heavy work load and on an average of over 100 appeal orders received by the Assessing Officer from the Commissioner of Income Tax (Appeals), and to give facts of such orders, they are unable to file the appeal within the limitation period. He further submitted that due to heavy work load and the matter having been referred to the Principal Commissioner of Income Tax (Central), the delay of 213 days is caused.

3 Learned advocate Ms.Vaibhavi Parikh appearing for the respondent, has objected the present application and submitted that the delay is perfunctorily explained and since it is administrative delay, she has urged that the delay may not be condoned.

4 It is noticed by us and in fact not denied by the respondent that a similar tax appeal against the common order being Tax Appeal No.602 of 2025 in the case of the respondent - assessee, the delay of 112 days has been condoned which has also been dismissed and the another appeal being F.Tax Appeal No.9490 of 2025 against the very same order which has been assailed in the present appeal, the

Court has issued Rule in the Civil Application seeking condonation of 112 days delay.

5 By and large, we find that the delay is administrative in nature, however, looking to the fact that in similar tax appeal arising out of the same order, the delay of 112 days has been condoned, we are inclined to condone the delay in the present matter which is of 213 days, subject to payment of cost of Rs.10,000/- which shall be deposited before the registry of this Court. The same shall be done within a period of two weeks. Civil Application is allowed, accordingly.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

BIMAL /41

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: BIMAL B CHAKRAVARTY(HC01089), PRIVATE SECRETARY, at High Court of Gujarat on 20/01/2026 11:40:44