

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 4237 of
2025****In F/TAX APPEAL/20724/2025**

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TEJAS CHHANALAL JOSHI

Versus

DCIT CENTRAL CIRCLE 2(2) AHMEDABAD

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Appearance:

MR. HARDIK V VORA(7123) for the Applicant(s) No. 1

MS MAITHILI D MEHTA(3206) for the Respondent(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI**Date : 23/12/2025****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

The present application is filed seeking condonation of delay of 70 days caused in preferring the captioned Tax Appeal.

Learned Senior Standing Counsel Mr. Dev. D. Patel appears on behalf of the respondent. **RULE.** Learned Senior Standing Counsel waives service of notice of rule on behalf of the respondent.

Learned Senior Standing Counsel Mr. Patel opposed the application, contending that the delay caused has not been satisfactorily explained.

However, in light of the averments made in the application, we are convinced that sufficient cause has been made out to condone the delay of 70 days in filing the captioned Tax Appeal. The same is hereby condoned.

Accordingly, The present application stands allowed. Rule is made absolute. Registry is directed to give registered number to the captioned Tax Appeal and list the same as per seriatim.

(A. S. SUPEHIA, J)**(PRANAV TRIVEDI, J)**

Radhika/107

Original copy of this order has been signed by the Hon'ble Judges.

Digitally signed by: RADHIKA ABHILASH(HCD0042), Steno Gr II, at High Court of Gujarat on 24/12/2025 15:33:52