**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 4945 of 2025**

**In F/TAX APPEAL/26082/2025**

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THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) AHMEDABAD
Versus
JAYESH BUDHALAL MEHTA
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Appearance:
MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1
FRESH RULE SERVED(4513) for the Respondent(s) No. 1
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CORAM:**HONOURABLE MR. JUSTICE BHARGAV D. KARIA**
and
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 29/07/2026**
**ORAL ORDER**

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

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

2. Though served,no one appeared for the respondent.

3. By this application under Section 5 of the Limitation Act, 1963, the applicant seeks condonation of delay of 09 days caused in filing the captioned Tax Appeal against the order dated 11.02.2025 passed by the

Income Tax Appellate Tribunal, 'B' Bench, Ahmedabad in I.T.(SS) No. 22/Ahd/2023 for A.Y. 2012-13.

4. Having regard to the submissions advanced by the learned advocate for the applicant, and more particularly, considering the averments made in the application, we are of the view that the delay is 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 accordingly.

Civil Application is disposed of.

**(BHARGAV D. KARIA, J)**

**(PRANAV TRIVEDI,J)**

JYOTI V. JANI