

**IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR**

CM(243/2024) IN ITA 1/2024

**JYOTI LIMITED, GULAB BHAWAN ...Petitioner/Appellant(s)
PALACE**

Through: Mr. Samrath, Advocate vice
Mr. Ajay Vohra, Sr. Advocate (*through VC*)
Vs.

**ASSISTANT COMMISSIONER OF INCOME ...Respondent(s)
TAX**

Through: Mr. Umar Rashid Wani, Advocate

CORAM:

**HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MR. JUSTICE SANJAY PARIHAR, JUDGE**

ORDE R
20.04.2026

CM No. 243/2024

1. This is an application for condonation of delay of 189 days in preferring an appeal against an order and judgment dated 24th February, 2023 passed by the Income Tax Appellate Tribunal Amritsar Bench, Amritsar, ["the ITAT"] in I.T.A. No. 612/Asr/2017 titled "*Asstt. Commissioner of Income Tax, Circle-3, Srinagar Vs. M/S Jyoti Limited, Gulab Bhawan, Gupkar Road, Srinagar*".
2. The delay is sought to be explained on the ground that, prior to filing of the appeal, the appellant had moved an application before the ITAT for rectification, which was dismissed by the Tribunal on 06.10.2023. Immediate steps were taken, and the instant appeal was filed after completing requisite formalities.
3. The application is opposed by the learned counsel appearing for the respondent vehemently.
4. Having heard learned counsel for the parties and perused the material on record, we are of the considered opinion that the appellant has succeeded in showing the sufficient cause which prevented him from filing the appeal in time in that he was bonafide prosecuting his rectification before the ITAT.

5. The application, for the aforesaid reasons, is allowed and the delay in filing the appeal is condoned, subject to payment of costs of Rs. 5,000/- to be deposited in the Litigants Welfare Fund within a period of two weeks.

6. *CM disposed of.*

7. Registry to list the main appeal bearing ITA No. 1/2024 on 05.05.2026.

(SANJAY PARIHAR)
JUDGE

(SANJEEV KUMAR)
JUDGE

SRINAGAR:

20.04.2026

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