

**IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH  
AT JAMMU  
(Through Virtual Mode)**

RP 34/2025 in [ITA 11/2023] CM (4936/2025)

**Pr. Commissioner of Income  
Tax Central Ludhiana**

...Petitioner(s)/Appellant(s).

Through: None.

**Vs.**

**Ram Pal Gupta**

...Respondent(s).

Through: Mr. Sachin Gupta, Advocate

**CORAM:**

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

**ORDER**

06.05.2026

1. Learned counsel appearing for the respondents submits that the objections to the application for condonation of delay have been filed. However, the objections are not available on the digital file.
2. Registry to trace the objections, if any, and digitize the same before the next date of hearing.
3. List on 20<sup>th</sup> July, 2026.

**(SANJAY PARIHAR)  
JUDGE**

**(SANJEEV KUMAR)  
JUDGE**

**SRINAGAR**

06.05.2026

*Shahid Manzoor*