

**WA NO. 1059/2026 (T - IT)**

**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**  
[THE INCOME TAX OFFICER AND OTHERS VS. M/S OZONE  
REALTORS PRIVATE LIMITED]

09.04.2026  
(VIDEO CONFERENCING / PHYSICAL HEARING)

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT  
and  
HON'BLE MR. JUSTICE K. V. ARAVIND

**ORAL ORDER**

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

Sri. S.Annamalai, learned counsel accepts notice for the respondent.

**ORDER ON I.A.No.2/2026**

I.A.No.2/2026 is filed under Section 5 of the Limitation Act, 1963, praying to condone the delay of 106 days in filing the appeal.

No objections are filed to I.A.No.2/2026.

Accepting the cause shown in the affidavit accompanying the application, I.A.No.2/2026 is allowed and delay of 106 days in preferring the appeal is condoned.

Re-list on **25.04.2026** along with W.A.No.2116/2025 and connected matters.

**(S.G.PANDIT)**  
**JUDGE**

**(K. V. ARAVIND)**  
**JUDGE**