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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : I.A.(Civil)/2823/2026

PR. COMMISSIONER OF INCOME TAX, SHILLONG AND ANR
AAYAKAR BHAWAN, M.G. ROAD, SHILLONG - 793001

2: INCOME TAX OFFICER
WARD - I
SILCHAR

VERSUS

AJAY JOJO
RESIDENT OF HOUSE NO. 7, VIVEKANANDA HOUSING COMPLEX
SOCIETY, SILCHAR, ASSAM -788005

Advocate for the Petitioner : DR. P AGARWAL (SR. SC, INCOME TAX DEPTT.),

Advocate for the Respondent : ,

BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA
HONOURABLE MRS. JUSTICE SHAMIMA JAHAN

ORDER

19.08.2026

(M. Zothankhuma, J)

1. Heard Dr. P. Agarwal, learned Senior Standing Counsel for the Income Tax Department, who submits that there is a delay of 15 days in filing the appeal

under Section 260A(2) of the Income Tax Act, 1961 against the order dated 04.02.2026 passed by the learned Income Tax Appellate Tribunal, Guwahati Bench, Guwahati, in ITA No.151/Gty/2025.

2. The applicant's counsel submits that due to a huge number of transfers having been made in relation to the officers and staff of the Income Tax Department during the period in which the appeal was to be filed, there has been a delay of 15 days in filing the appeal.

3. On considering the reason given by the applicant for the delay in filing the appeal wherein huge number of transfers of officers and staff of the Income Tax Department had been made, we find that sufficient cause for the delay in filing the appeal has been made out.

6. Accordingly, the delay of 15 days is condoned.

7. Registry to register the connected appeal and list the same.

8. I.A.(C) is accordingly disposed of.

JUDGE **JUDGE**

Comparing Assistant