Serial No. 01
Regular List

HIGH COURT OF MEGHALAYA
AT SHILLONG

ITA No. 2 of 2025

Date Decision: 11.08.2026

Pr. Commissioner of Income Tax, Shillong,
Aayakar Bhawan, M.G. Road,
Shillong-793001 **… Appellant(s)**

Versus

M/s Efficient Hotels India (P) Ltd.
70, Hotel Polo Towers Arcade Polo Grounds, Shillong
Meghalaya, Pin Code-793001. **… Respondent(s)**

Coram:

Hon'ble Mr. Justice H. S. Thangkhiew, Judge
Hon'ble Mr. Justice B. Bhattacharjee, Judge

Appearance:

For the Appellant(s) : Dr. P. Agarwal, Adv.

For the Respondent(s) : Ms. R. Dutta, Adv.

i)	Whether approved for reporting in Law journals etc:	Yes/No
ii)	Whether approved for publication	Yes/No

Per. H.S. Thangkhiew, Judge:

JUDGMENT AND ORDER (ORAL)

1. Office note indicates that rejoinder affidavit, has not been filed.

2. Today, Dr. P. Agarwal, learned counsel for the appellant submits that the rejoinder affidavit has been filed, but due to some procedural lapses the same is not on record.

3. Mr. R. Dutta, learned counsel for the respondent submits that her copy has been received, since 15.07.2026.

4. This Court has also perused the Memo of Appeal, wherein there is a discernable delay of 331 days in preferring the Appeal under Section 260A of the Income Tax Act. There is no accompanying application for condonation or sufficient cause shown for the delay in the Memo of Appeal, itself.

5. Accordingly, the Appeal stands dismissed.

(B. Bhattacharjee)
Judge

(H.S. Thangkhiew)
Judge

Meghalaya
11.08.2026
"V. Lyndem AR-PS"

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VALENTINO LYNDEM
Date: 2026.08.11 17:49:35 IST