GAHC030007432026

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

Case No. : I.A.(Civil)/184/2026

Sh. Laltanpuia Chawnghlut
S/o Late Kapchia, R/o G-29, Ground Floor, Laltanpuia Chawnghlut Building, Lower Chanmari, Aizawl-796007, Mizoram

VERSUS

Income Tax Officer and 2 Ors.
Ward No. 1, Silchar, Assam-78801 2:The Commissioner of Income Tax (Appeals)

3:The Deputy Commissioner of Income Tax (DCIT

Advocate for the Petitioner : Mr. Om Prakash Bhati

Advocate for the Respondent :

B E F O R E

HON'BLE MR. JUSTICE MRIDUL KUMAR KALITA

HON'BLE MRS. JUSTICE HELEN DAWNGLIANI

ORDER

18.11.2026
(Mridul Kumar Kalita, J)

Heard Mr. Om Prakash Bhati, learned counsel for the applicant. Also heard Mr. J. Chokra, learned counsel for the opposite party.

2. This Interlocutory Application under Section 260A(2A) of the Income Tax Act, 1961, has been filed by the petitioner praying for condoning the delay of 50 days in preferring the appeal against the judgment and order dated 11.02.2026 passed in ITA No. 190/GTY/2025 for the Assessment Year 2013-2014 by the Income Tax Appellate Tribunal, Guwahati.

3. Mr. O.P Bhati, the learned counsel for the applicant has submitted that though the impugned order was passed by the Income Tax Appellate Tribunal, Guwahati on 11.02.2026, the said order was received by the applicant only on 10.04.2026 and thereafter, the applicant preferred an application under Section 254 of the Income Tax Act, 1961 for rectification of the assessment order. However, the same was rejected by order dated 27.08.2026 and as such, only after the rejection of the application under Section 254 of the Income Tax Act filed by the applicant, the connected appeal was filed and, in the process, delay of 50 days has occurred. He submits that during the pendency of the rectification of the application under Section 254 of the Income Tax Act, the applicant did not file the appeal as there was justifiable reason for that. He submits that the said reason may be regarded as sufficient cause which prevented him from referring the connected appeal within the prescribed period of limitation provided under Section 260A(2A) of the Income Tax Act, 1961. As such, he prays for condoning the delay of 50 days in preferring the connected appeal.

4. On the other hand, the learned counsel for the opposite party has submitted that the applicant has failed to show any sufficient cause for condoning the delay. He submits that the applicant has not furnished any document to support his contention that an application under Section 254 of the Income Tax Act was filed by him and the same was dismissed on 27.08.2026. He also submits that the applicant has also failed to produce any documentary evidence to show that the impugned order passed by the Income Tax Appellate Tribunal was received by him only on 10.04.2026, which caused the delay in filing of the connected appeal.

5. We have considered the submission made by the learned counsels for both sides and we have gone through the materials on record.

6. Though the applicant has not furnished any document or substantiating the pleas taken by him in the instant Interlocutory Application, however, the pleadings of the instant Interlocutory Application is supported by an affidavit. Further, no written objection against the instant Interlocutory Application has been filed by the opposite parties. As such, this Court is not inclined to disbelief the averments made in

the instant Interlocutory Application.

7. Considering the grounds stated in the instant Interlocutory Application to be sufficient cause which prevented the applicant in preferring the connected appeal within the prescribed period of limitation, we are inclined to condone the delay, which has occasioned in preferring the connected appeal. As such, this Interlocutory Application is allowed and disposed of.

8. The Registry is directed to register the connected Income Tax Appeal and list the same for admission on **25.11.2026.**

JUDGE **JUDGE**

Comparing Assistant