# Principal Commissioner of Income Tax, Central, Guwahati and another v. Vikash Shah

Gauhati High Court · I.A. (Civil) 2788/2026 · 2026-11-16

Michael Zothankhuma and Nchumbemo Mozhui, JJ.

## Expert Comments

### Application

The applicants sought condonation of a 58-day delay in filing the connected appeal. (p. 1)

### Response

Counsel for the respondent had no objection to condonation. (p. 2)

### Direction

The Court condoned the delay and directed the Registry to register and list the connected appeal. (p. 2)

### Disposition

The interlocutory application was disposed of. The connected appeal was to be listed. (p. 2)

### Research use

The order records the length of the delay and the absence of opposition. It contains no decision on the underlying tax dispute. (p. 1–2)

Source: original order, pages 1–2. Prepared with AI assistance.