Avantor Performance Materials India Limited v. Commissioner of Income Tax

OMP(M) No.24/2014

Supplied court judgment; no neutral citation stated | 2014-07-14

Delay of 231 days condoned; appeal taken on board, notice waived and consideration listed for 1 September 2014.

Division Bench | Mansoor Ahmad Mir, Chief Justice | Tarlok Singh Chauhan

Caption reconciled from matched court metadata

Party names are supplied by the preserved metadata record; they are not printed on this supplied court sheet. Docket, date, CNR and disposal description match. The signed sheet controls the judicial directions and bench.

01 FACTS OF THE CASE

The applicant-appellant sought condonation of 231 days of delay in filing an appeal. Vijay Verma appeared for the appellant, and Vinay Kuthiala with Diwan Singh Negi appeared for the respondents. Matching supplied CNR metadata supplies the Avantor caption omitted from the signed sheet.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court heard the matter, examined the application and appeal and found sufficient cause to condone the delay. It took the appeal on board and directed the Registry to diarize it. Diwan Singh Negi waived notice for the respondents.

Source: PDF p.1

03 JUDICIAL DECISION

The limitation application was allowed and disposed of. The appeal was listed for consideration on 1 September 2014; the source does not state a main appeal number or decide its grounds.

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04 OUTCOME / IN WHOSE FAVOUR

The appellant succeeds on the filing-delay application. The order supplies no substantive tax relief, disputed amount, assessment year or later appellate outcome.

Source: PDF p.1

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05 EXPERT COMMENTS

The 231-day delay was considered on this record — The signed sheet expressly states that the application and appeal were examined and that sufficient cause was made out. It does not reproduce the underlying explanation or announce that a delay of this length is generally acceptable. The analysis should therefore remain tied to this particular application rather than manufacture a broad limitation principle. (Source: PDF p.1).

Do not import a concession from another condonation order — This order records a hearing and the Court's finding of sufficient cause. It does not state that respondent counsel had no objection to condonation. Waiver of notice is separately recorded after the appeal is taken on board; that waiver should not be rewritten as a concession on delay or tax merits. (Source: PDF p.1).

Procedural access does not establish substantive tax relief — Condonation removes the recorded filing-delay obstacle and is followed by a direction to diarize the appeal and list it for consideration. The order identifies neither an assessment year nor a tax provision, sum or merits question. Any account of the underlying dispute or the result on 1 September 2014 requires the corresponding appeal records. (Source: PDF p.1).

The signed bench controls a conflicting metadata field — The matched CNR metadata supplies the Avantor caption, OMP(M)24/2014, date and matching 231-day description. Its judge field names Sanjay Karol and P.S. Rana, while the signed sheet identifies Mansoor Ahmad Mir, Chief Justice, and Tarlok Singh Chauhan. This note uses the signed bench and preserves that discrepancy explicitly; the metadata is not treated as authoritative for the bench. The blank second physical page remains in the original PDF. (Source: PDF pp.1–2).

Source: PDF pp.1–2; Matched court metadata for caption

SOURCE & VERIFICATION

Supplied original Himachal Pradesh High Court PDF

Complete supplied 2-page original read and visually inspected; original bytes checked by SHA-256. The sheet lacks party names: the caption is reconciled from supplied court metadata matching CNR, docket, date and disposal text. The signed original controls the bench and operative directions. Subsequent treatment has not been verified.

Full original read; every original page visually inspected.

STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

LATER TREATMENT

Source checked 2026-10-23. Later proceedings and present precedential treatment have not been independently verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

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