

Principal Commissioner of Income Tax, Shillong v. M/s S.S. Netcom Private Limited

MC(ITA) No. 1 of 2023

Supplied court order; no reported citation stated | 2024-02-05

821-day delay condoned on sufficient cause; miscellaneous application disposed, Registry to diarize appeal for consideration.

Limitation Act, 1963: section 5

Division Bench | H. S. Thangkhiew | B. Bhattacharjee

Procedural order — no tax merits adjudicated

The grounds in paragraphs 8 and 9 of the application are referenced but not reproduced; no detailed factual explanation may be invented. No merits determination, substantial question of law ruling, assessment year or specific Income-tax Act section appears. The main appeal number is not supplied.

01 FACTS OF THE CASE

The Principal Commissioner sought condonation of an 821-day delay in preferring an income-tax appeal. The assessee had filed an objection to the condonation application.

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02 DISCUSSION BY THE HON'BLE COURT

The application invoked section 5 of the Limitation Act. The Court noted that the grounds for delay appeared in paragraphs 8 and 9 of the application. Those grounds are not reproduced in the order, so the precise factual explanation cannot be extracted from this source.

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03 JUDICIAL DECISION

The Court found sufficient cause for the delay and condoned it. It directed that the appeal be taken up for consideration.

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04 OUTCOME / IN WHOSE FAVOUR

MC(ITA) No.1 of 2023 was disposed of and the Registry was directed to diarize the appeal. The underlying tax merits remained for consideration.

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05 AKHB REVIEW POINT

Record this as a procedural condonation decision on the stated record. The length of delay alone is not presented as a rule entitling other litigants to condonation; the Court relied on sufficient cause in an application whose detailed grounds are absent here. No current-law clearance or merits inference is made.

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SOURCE & VERIFICATION

[Supplied court order — exact source bytes verified](#)

Complete supplied order, 1 page(s). Every page read and visually inspected. No assessment year or PAN is stated. Referenced applications, earlier orders and subsequent compliance are not included unless expressly identified.

[Open cited source rendition](#)

STATUTORY SCOPE

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-18. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

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

PROFESSIONAL DISCLAIMER

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