

Principal Commissioner of Income Tax, Shillong v. Dhar Construction Company

MC(ITA) No. 1 of 2024

Supplied court order; no reported citation stated | 2024-03-14

187-day delay application: reasons found unacceptable; Court required Rs 10,000 costs to Shillong Bar Association within two weeks of receipt of order and receipt production before Registry diarization if otherwise in order.

Income-tax Act, 1961: section 260A(2)(a)

Division Bench | S. Vaidyanathan | W. Diengdoh

Procedural order — no tax merits adjudicated

Costs compliance is not established by this order. The order reproduces competing submissions about receipt versus readiness of the ITAT order; it does not separately resolve the calculation dispute or affirm respondent's greater-than-200-day figure. Do not label this an unconditional condonation or a decision on underlying tax merits. The same-party November 2024 ITA3 withdrawal is a separate order. These originals alone do not establish that MC(ITA)1 was attached to ITA3.

01 FACTS OF THE CASE

Revenue sought condonation of 187 days in filing an appeal against the ITAT, Guwahati order dated 2 January 2023. Its affidavit attributed the delay to circumstances beyond its control and stated that the appeal could not be filed by 29 July 2023.

Source: [PDF p.1, paragraphs 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

Revenue relied on section 260A(2)(a), whose 120-day period runs from receipt of the order appealed against. The assessee argued that delay should run from when the order was ready and exceeded 200 days, and challenged the genuineness of Revenue's explanation. The Court recorded these submissions and the statutory text.

Source: [PDF pp.1-2, paragraphs 3-5](#)

03 JUDICIAL DECISION

The Court found the reasons unacceptable and stated that delay could not be condoned without costs. It required Revenue to pay Rs 10,000 to the Shillong Bar Association within two weeks from receipt of the order. On production of that receipt, the Registry was to diarize the appeal if otherwise in order.

Source: [PDF pp.2-3, paragraph 6](#)

04 OUTCOME / IN WHOSE FAVOUR

The order provided conditional procedural relief and directed listing of the appeal for admission on 10 April 2024. It did not determine the tax merits or establish subsequent compliance with the costs condition.

Source: [PDF p.3, paragraphs 6-7](#)

05 AKHB REVIEW POINT

Preserve the payment recipient, amount, deadline measured from receipt of the order, and production-of-receipt condition. The text records but does not separately adjudicate the competing date-calculation arguments. A same-party later withdrawal must be reconciled by docket evidence before being described as the outcome of this particular application.

Source: [PDF pp.1-3](#)

SOURCE & VERIFICATION

Supplied court order — exact source bytes verified

Complete supplied order, 3 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.

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