

## Principal Commissioner of Income Tax-1 v. M/s SBS Biotech Unit-II

OMP (M) No. 501 of 2025 in ITA No. \_\_\_\_ of 2025

2026:HHC:36928 | OMP (M) No. 501 of 2025 in ITA No. \_\_\_\_ of 2025 (HP HC, decided 01.09.2026) | 2026-09-01

**Reportable 17-page judgment condoning 31-day delay by the Revenue in filing a section 260A appeal against an ITAT Chandigarh order, holding that section 260A(2A) contains no restrictive 'but not thereafter' exclusion of the Limitation Act and distinguishing Shivamma (2025 INSC 1104) and Namrata Girls High School (2026 INSC 148).**

Income-tax Act, 1961: sections 260A(2) and 260A(2A) | Limitation Act, 1963: section 5

High Court of Himachal Pradesh | 2-judge bench (Division Bench) | Vivek Singh Thakur, J. | Ranjan Sharma, J.

Assessment years: Not specified in order text

**Adjudicates condonation of 31-day delay under section 260A(2A); main appeal directed to be registered**

This reportable judgment disposes of OMP (M) No. 501 of 2025 by condoning the 31-day filing delay and directing registration of the accompanying section 260A appeal for admission.

### 01 FACTS OF THE CASE

The Principal Commissioner of Income Tax-1, Chandigarh filed OMP (M) No. 501 of 2025 seeking condonation of a 31-day delay in filing an appeal under section 260A against the order dated 25.02.2025 passed by the ITAT Chandigarh Bench 'B' in ITA No. 413/Chd/2024 (received on 06.06.2025, with the 120-day limitation expiring on 04.10.2025 and the appeal filed on 04.11.2025). The Revenue explained the 31-day period through the movement of the case records from ITO Parwanoo for legal opinion, approval by PCIT-1 Chandigarh, and drafting by Standing Counsel amidst festival breaks. The respondent-assessee (M/s SBS Biotech Unit-II, Nahan) opposed condonation relying on Shivamma (Dead) by LRs v. Karnataka Housing Board (2025 INSC 1104), State of Odisha v. Managing Committee of Namrata Girls High School (2026 INSC 148), and Pathapati Subba Reddy (2024 INSC 286).

Source: [Pages 1-8 of 17 \(Paragraphs 1-3\) \(20260901\\_HPHCo10774792025.pdf\)](#)

## **02 DISCUSSION BY THE HON'BLE COURT**

In a 17-page reportable judgment, Justice Ranjan Sharma held that the Revenue had established a bona fide, diligent sequence of steps explaining the nominal 31-day delay from 04.10.2025 to 04.11.2025. Distinguishing Shivamma (2025 INSC 1104, which involved an unexplained delay of 3,966 days) and Namrata Girls High School (2026 INSC 148, which involved a cumulative delay of 11 years), the Division Bench further held that 'merit hunting' at the stage of condonation of delay is impermissible, and that section 260A(2A) of the Income-tax Act, 1961 neither renders the High Court functus officio after 120 days nor uses restrictive expressions like 'but not thereafter' or 'not exceeding' so as to exclude the Limitation Act.

Source: [Pages 8-16 of 17 \(Paragraphs 4-6\) \(20260901\\_HPHCo10774792025.pdf\)](#)

## **03 JUDICIAL DECISION**

The Himachal Pradesh High Court allowed OMP (M) No. 501 of 2025, condoned the 31-day delay in filing the accompanying appeal, and directed that the appeal be registered and listed for admission.

Source: [Pages 16-17 of 17 \(Paragraph 7\) \(20260901\\_HPHCo10774792025.pdf\)](#)

## **04 OUTCOME / IN WHOSE FAVOUR**

In favour of the Revenue; 31-day delay condoned in OMP (M) No. 501 of 2025 and section 260A appeal directed to be registered.

Source: [Pages 16-17 of 17 \(Paragraph 7\) \(20260901\\_HPHCo10774792025.pdf\)](#)

## 05 AKHB REVIEW POINT

AKHB analysis: Marked 'Approved for reporting: Yes', this judgment provides an important counterpoint to recent strict Supreme Court limitation rulings (Shivamma [2025 INSC 1104], Namrata Girls High School [2026 INSC 148], and Pathapati Subba Reddy [2024 INSC 286]), holding that those decisions targeted multi-year administrative slumber (3,966 days / 11 years) and do not bar condonation of a documented, nominal 31-day departmental delay under section 260A(2A).

Source: [Full judgment PDF \(17 pp.\)](#)

## SOURCE & VERIFICATION

[Original judgment PDF \(20260901\\_HPHCo10774792025.pdf\)](#)

Reviewed from the complete 17-page official High Court judgment PDF (20260901\_HPHCo10774792025.pdf, SHA-256: 8a61e5dbccef709e9a1fb0ab482146ea6431258bc9cf7bbaac4f94f3298c2d33).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

### Open cited source rendition

Primary source verified page-by-page (17 physical pages, 460,554 bytes, SHA-256:

8a61e5dbccef709e9a1fb0ab482146ea6431258bc9cf7bbaac4f94f3298c2d33). Cloud Google Drive File ID:

1dH\_ef97EQ6kV5XU-Nwb-HvcINqOZq3l7

([https://drive.google.com/file/d/1dH\\_ef97EQ6kV5XU-Nwb-HvcINqOZq3l7/view](https://drive.google.com/file/d/1dH_ef97EQ6kV5XU-Nwb-HvcINqOZq3l7/view)).

## STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

## LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

## AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible.

Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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