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THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : I.A.(Civil)/2788/2026

THE PRINCIPAL COMMISSIONER OF INCOME TAX, CENTRAL, GUWAHATI
AND ANR
OFFICE AT AAYAKAR BHAWAN, G.S. ROAD, CHRISTIAN BASTI,
GUWAHATI- 781005.

2: THE DEPUTY COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE-1 GUWAHATI
OFFICE AT 5TH FLOOR
AAYAKAR BHAWAN
G.S. ROAD CHRISTIAN BASTI
GUWAHATI- 781005

VERSUS

VIKASH SHAH
RESIDENT OF P-281, SCHEME VI (M), CIT ROAD, KANKURGACHI S.O.,
KOLKATA-700054, WEST BENGAL (PAN NO.- BLLPS3371K).

Advocate for the Petitioner : MR S SANCHETI,

Advocate for the Respondent : MR. H. BURAGOHAIN, MR. C AGARWAL,MS. H BORAH,MS A DEVI,M BURAGOHAIN

BEFORE
HONOURABLE MR. JUSTICE MICHAEL ZOTHANKHUMA
HONOURABLE MR. JUSTICE NCHUMBEMO MOZHUI

ORDER

Date : 16.11.2026

(M. Zothankhuma, J)

Heard Mr. S. Sancheti, learned counsel for the applicant, who submits that there is a delay of 58 days in filing the connected appeal.

Mr. H. Buragohain, learned counsel appearing on behalf of the respondent submits that he has got no objection to the delay being condoned.

Accordingly, the delay is condoned.

Registry to register the connected appeal and list the same accordingly.

The IA is accordingly disposed of.

JUDGE **JUDGE**

Comparing Assistant