GAHC040007552026

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

Case No. : WP(C)/232/2026

Tasso Hinda @ Puna Hinda
Son of Late Tasso Doley, resident of 2nd Floor, HM Commercial, Hapoli, Village Hari, PO and PS Ziro, Lower Subansiri District, Arunachal Pradesh. 791120

VERSUS

The Union of India and 4 Ors
represented by the Secretary, Govt of India, Ministry of Finance, North Block, Secretariat Building, New Delhi-1 2:National Faceless Assessment Centre
Age: 0
Occupation :
Delhi
2nd Floor
E Ramp
Jawaharlal Nehru Stadium
New Delhi-3

3:The Commissioner of Income Tax (Appeals)
Age: 0
Occupation :
National Faceless Appeal Centre
C Block 4th Floor Civic Centre Minto Road New Delhi 110002

4:The Assessment Unit
Age: 0
Occupation :
Income Tax Department
National Faceless Assessment Centre
Delhi
2nd Floor E-Ramp Jawaharlal Nehru Stadium New Delhi-3

5:Income Tax Officer
Age: 0

Occupation :
Ward North Lakhimpur
Bora Complex
DK Road
North Lakhimpur
Assam 78700

Advocate for the Petitioner : Kemo Lollen, Tojum Tao,Maryum Sora,Geli Taye,D Ado,Ravi Shankar Mishra

Advocate for the Respondent : Marto Kato, SC (Income Tax),S Chetia,DSGI

BEFORE
HONOURABLE MR. JUSTICE NELSON SAILO

ORDER

Date : 12.10.2026

Heard Mr. R. S. Mishra, learned counsel for the petitioner. Also heard Ms. O. Jerang, learned counsel appearing on behalf of Mr. M. Kato, learned DSGI for the respondent No.1 and Mr. S. Chetia, learned Standing Counsel, Income Tax Department for the respondent Nos. 2 to 5.

[2.] Having regard to the nature of grievance projected by the petitioner, the writ petition is taken up for disposal at this stage. By filing this writ petition, the petitioner has challenged the order dated 24.03.2026, passed by respondent No.3 i.e., the Commissioner of Income Tax (Appeals) by which the prayer for condonation of 172 days delay in filing the Income Tax Appeal by the petitioner has been rejected. According to the respondent No.3, the petitioner has failed to show sufficient cause for condoning 172 days delay against the order dated 29.12.2022, passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961. The learned counsel submits that the delay in filing the appeal was on the ground that the petitioner did not get the proper advice from his

Chartered Accountant. When he consulted another Chartered Accountant about the matter, he was advised to file an appeal and hence the delay of 172 days. The learned counsel submits that the Appellate Authority ought to have taken an objective view in considering the application for condoning the delay filed by the petitioner and therefore, he submits that under the facts and circumstances, the petitioner may be given one more opportunity to seek condonation of the delay by filing a fresh application before the respondent No.3.

[3.] Mr. S. Chetia, learned Standing Counsel, Income Tax Department fairly submits that the petitioner may be allowed to file such application for consideration by the Appellate Authority but submits that Court may not make any observation on the merit of the case. Similarly, similar submission has been made by Ms. O. Jerang, learned counsel appearing on behalf of Mr. M. Kato, learned DSGI.

[4.] Having regard to the above, the writ petition is disposed of with a direction that the petitioner should submit a fresh application for condonation of delay before the respondent No.3 within a period of 15 (fifteen) days from today. The respondent No.3 accordingly on receipt of the same shall consider and dispose of the same by way of passing a speaking order within a period of 15 (fifteen) days from the date of receipt of the appeal.

[5.] The writ petition accordingly stands disposed of.

[6.] It is also observed herein that in disposing of the writ petition in the above terms, this Court has not expressed anything on merits.

JUDGE

Comparing Assistant