

Shri Rajeshwari Cotton Ginning

In context of denial by the CIT to condone the delay in ITR/ROI filing, on assessee's writ petition over the same, Kar High Court while allowing the same, has interalia concluded that:

- a) Even though section 5 of Limitation Act is not directly applicable, still requirement of sufficient cause needs to be liberally construed.
- b) Doctor's certificate for concerned partner's illness, is reliable for condoning subject delay.