

Prajakta Vartak

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**INTERIM APPLICATION NO. 2598 OF 2024  
IN  
INCOME TAX APPEAL (L) NO. 25611 OF 2024**

Principal Commissioner of Income Tax 5 Mumbai      ...Applicant/Appellant  
Vs.  
The Great Eastern Shipping Co. Ltd.      ...Respondent

Mr. Siddharth Bhatia h/f. Mr. Vikas Khanchandani for the applicant.  
Mr. Atul Jasani for Respondent.

**CORAM:      G. S. KULKARNI &  
DR. NEELA GOKHALE, JJ.  
DATE:      29 AUGUST, 2026.**

**P.C.**

1. By this Interim Application, the applicant/appellant has prayed for condonation of delay of 124 days in filing the aforesaid Appeal under Section 260A of the Income-tax Act, 1961. The Interim Application is vehemently opposed by Mr. Jasani, learned counsel for the respondent.
2. We have perused the averments made in the application. Considering the period of delay and the settled principles of law governing applications for condonation of delay, in our opinion, it is appropriate that the delay is condoned.
3. The application is accordingly allowed in terms of prayer clause (a).
4. Office objections, if any, be removed within a period of eight weeks from today.
5. List the appeal for admission after the removal of office objections.
6. Interim Application stands disposed of in the aforesaid terms. No costs.

**(DR. NEELA GOKHALE, J.)**

**(G. S. KULKARNI, J.)**