

IN THE HIGH COURT OF JUDICATURE AT BOMBAY**ORDINARY ORIGINAL CIVIL JURISDICTION****WRIT PETITION NO.2328 OF 2014**

Abdul Hakim Baig

...Petitioner.

versus

Assessing Officer, BEST and others

..Respondents.

.....

Mr. Nitin Ghawre for the Petitioner.

Mr. R.L. Singh i/b M.V. Kini & Co. for Respondent No.1.

.....

**CORAM : B.R. GAVAI &
A.S. GADKARI, JJ.****27th March, 2015.****P.C. :**

The Petitioner has sought limited reliefs in the present Petition. The Petitioner has challenged the final assessment order and approached the appellate authority. However, the appeal was not entertained as it was filed beyond the period of limitation and the appellate authority does not have jurisdiction to condone the delay.

2. The learned counsel appearing for the Petitioner submits that on account of the Petitioner's financial difficulties the Petitioner could not file the appeal within the prescribed period. The learned counsel further submits that the Petitioner has deposited 50% of the amount assessed.

3. The learned counsel appearing for Respondent No.1 opposes the Petition. However, taking into consideration the peculiar facts and

circumstances, we are inclined to allow the Petition. The appellate authority is directed to entertain the appeal filed by the Petitioner, if filed within a period of fifteen days from today, if the Petitioner complies with all other conditions, except the condition regarding deposit of the amount.

Rule is made absolute with no order as to costs.

(A.S. Gadkari, J.)

(B.R. Gavai, J.)