IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

CIVIL APPLICATION (CAT) NO. 8 OF 2013
IN/AND
INCOME TAX APPEAL (ST.) NO. 11270 OF 2013

(The Commissioner of Income Tax-II, Nagpur Vs. Navalkumar D. Bhoot)

WITH
CIVIL APPLICATION (CAT) NO. 9 OF 2013
IN/AND
INCOME TAX APPEAL (ST.) NO. 11269 OF 2013

(The Commissioner of Income Tax-II, Nagpur Vs. Navalkumar D. Bhoot)

WITH
CIVIL APPLICATION (CAT) NO. 10 OF 2013
IN/AND
INCOME TAX APPEAL (ST.) NO. 11266 OF 2013

(The Commissioner of Income Tax-II, Nagpur Vs. Navalkumar D. Bhoot)

WITH
CIVIL APPLICATION (CAT) NO. 11 OF 2013
IN/AND
INCOME TAX APPEAL (ST.) NO. 11267 OF 2013

(The Commissioner of Income Tax-II, Nagpur Vs. Navalkumar D. Bhoot)

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

CORAM : B. P. DHARMADHIKARI AND S. B. SHUKRE, JJ.
DATED : 24 MARCH, 2015

Heard Shri Anand Parchure, learned Counsel for the appellant and Shri Dewani, learned Counsel for the respondent. They jointly submitted that Civil Application (CAT) Nos. 10 and 11 of 2013 are also pending before this Court and the questions arise therein are identical.

Income Tax Appeal (stamp) Nos. 11266/2013

& 11267/2013, which are not on Board today, are taken on Board with their consent.

Prayer is to condone delay of five days in filing appeal under Section 260-A of the Income Tax Act, 1961. The reason for delay given is of inadvertent error while calculating the period of limitation.

According to Mr. Dewani, the reasons for condonation of delay pressed into service are not genuine.

However, considering the fact that there was always an intention to file appeal and the appeal has been filed accordingly and the fact that prayer for condonation of delay is supported by proper affidavit of responsible officer, we condone the delay.

Registry to register the appeals.

IT APPEAL NOS. OF 2015:

Heard respective Counsel.

The only question pressed before this Court is;

> Whether on the facts and in the circumstances of the case and in law, the Income Tax Appellate Tribunal erred in applying the decision of jurisdictional High Court in the case of *Shri Jyotindra B. Mody* (ITA No. 3741 of 2010 dated 21/9/2011)?

It is not in dispute that the said judgment of this Court was questioned before the Hon'ble Apex Court and special leave petition against it is rejected by it on 23/7/2012.

In this situation, no substantial question of law can be said to arise. Hence the appeals are disposed of.

No costs.

JUDGE **JUDGE**