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

CAT No.13 of 2013 in ITL St. No.10563 of 2013
(M/s. Jamnalal Soms Pvt. Ltd., Wardha .vs. The Deputy Commissioner of Income Tax-Range, Nagpur)

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 & A.P.BHANGALE, JJ.

DATE : 27th FEBRUARY, 2015.

Heard.

The prayer is to condone the delay caused in filing the appeal. Office has pointed out twenty days' delay. Mr.C.J.Thakkar, learned Counsel for the appellant submits that, merely because Office has taken out objection, by way of abundant precaution, the application has been filed. Order though is dt.1.2.2013, it has been received by the assessee on 25.2.2013 and if period is computed accordingly from 25.2.2013, the appeal is within limitation.

With the assistance of the learned Counsel for the assessee and the department, we have perused the legal provisions. Section 260A(2)(a) of the Income Tax Act clearly shows that the appeal has to be filed within 120 days after the order is received by the assessee. As such, there is no delay. The application is disposed of accordingly.

Office to register the appeal.

JUDGE **JUDGE**

jaiswal