IN THE HIGH COURT OF BOMBAY AT GOA

MISC.CIVIL APPLICATION NO. 299 OF 2016
IN
TAX APPEAL NO. 32 OF 2016

PARKKOT MARITIMA AGENCIES PVT. LTD. REP. HEREIN BY ITS JT. MANAGING DIRECTOR SHRI. VINOD PARKKOT. ... Applicant

Versus

THE COMMISSIONER OF INCOME TAX, AAYAKR BHAVAN. ... Respondent

Mr. Menino Pereira, Advocate for the applicant.
Ms. Asha Desai, Advocate for the respondent.

Coram:- F. M. REIS &
NUTAN D. SARDESSAI, JJ.

Date:- 13th April, 2016

P.C.:

Heard Mr. M. Pereira, learned Counsel appearing for the applicant and Ms. Asha Desai, learned Counsel appearing for the respondent.

2. This is an application for condonation of delay of 45 days in preferring the appeal. The reason stated in the application is that in the meanwhile, an application under Section 254(2) of the Income Tax was filed by the applicant to review the impugned order, which came to be disposed of on 21/01/2016.

3. Considering the averments made in the application and the affidavit-in-reply filed by the respondent, we find no malafides attributed to the applicant to refuse condonation of delay. It is well settled that a justice oriented approach has to be taken by the Courts while considering an application for condonation of delay. On examining the averments in the application, which are supported by an affidavit, we find that the applicant has made out sufficient cause to condone the delay.

4. Hence, the delay of 45 days in filing the appeal stands condoned. The application stands disposed of accordingly.

NUTAN D. SARDESSAI, J. F. M. REIS, J.

ssm.