

IN THE HIGH COURT OF BOMBAY AT GOA

MISC.CIVIL APPLICATION NO. 415 OF 2016

IN

STAMP NUMBER MAIN NO. 1344 OF 2016

M/S. ZEPHYR BIOMEDICALS, REP. BY
ITS PARTNER SHRI. NATARAJAN
SRIRAM.

... Applicant

Versus

ACIT, CIRCLE-1(1), PANAJI.

... Respondent

Shri Pramod Vaidya and Ms. N. Pimenta, Advocates for the
applicant.

Ms. Asha Desai, Advocate for the respondent.

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

Date:- 4th July, 2016

P.C.

Heard both sides.

2. This is an application for condonation of delay of 181 days in filing Tax Appeal. The learned Counsel appearing for the respondent has objected to the above application.

3. On perusal of the application which is supported by an affidavit though the allegations made therein would suggest that there was some lapse on the part of the applicant in taking necessary measures to file the appeal, nevertheless, such averments being uncontroverted are not gross enough to non-suit the applicant by refusing to condone the delay. It is well settled that while dealing with an application for condonation of delay a justice oriented approach has to be taken by

the Court in the facts of each case.

4. In such circumstances, the delay deserved to be condoned subject to payment of costs of Rs.10,000/- as condition precedent to the respondent herein. Hence, the application is allowed. The delay stands condoned subject to the payment of the costs of Rs.10,000/- as condition precedent within two weeks.
5. The application stands disposed off.

NUTAN D. SARDESSAI, J.

F. M. REIS, J.

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