

IN THE HIGH COURT OF BOMBAY AT GOA

MISC.CIVIL APPLICATION NO. 233 OF 2016

IN

STAMP NUMBER MAIN NO. 3919 OF 2015

NEW ERA SHIPPING LTD.,

... Applicant

Versus

COMMISSIONER OF INCOME TAX, PANAJI
AND ANR.,

... Respondents

Mr. D. Robinson, Advocate for the applicant.

Ms. A. Desai, Advocate for the respondents.

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

Date:- 11th April, 2016

P.C.

Heard Mr. D. Robinson, learned counsel appearing for the applicant and Ms. A. Desai, learned counsel appearing for the respondents.

2. This is an application for condonation of delay to file a Tax Appeal. It is contended by the applicant that there is a delay of 60 days for filing the appeal as a Misc. Application for recall of the impugned order was filed on legal advise and as such the appeal came to be filed belatedly. The averments made in the application are supported by an affidavit. The respondents have objected to the said application by filing affidavit and disputing the contents thereof. It is well settled that while examining the application for condonation of

delay a justice oriented approach has to be taken by the Court to advance the cause of justice so that the dispute is decided on merits.

3. Considering the allegations made in the application which are supported by an affidavit and as no malafides are attributed to the applicants, we find that the delay in filing the appeal deserves to be condoned. Hence, the application is allowed. Delay stands condoned.

4. The application stands disposed of accordingly.

NUTAN D. SARDESSAI, J.

F. M. REIS, J.

at*