IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 725 OF 2016
IN
INCOME TAX APPEAL (L) NO.70 OF 2016

M/s. S.K. International (Export) Co. .. Applicant

In the matter between
M/s. S.K. International (Export) Co. .. Appellant

v/s.
Asst. C.I.T. 18(1), Mumbai .. Respondent

Mr. Jitendra Singh for the applicant
None for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.

DATED : 1st APRIL, 2016.

P.C.

1. This Notice of Motion has been taken out for condonation of 268 days delay in filing the accompanying appeal from the order of the Tribunal dated 13th January, 2015 which was subsequently amended / modified at the instance of the applicants on its Miscellaneous Application, by an order dated 9th October, 2015, received on 17th October, 2015.

2. In view of the decision of this Court in ***Chem Amit Vs. Assistant***

Commissioner of Income Tax, 272 ITR 397, wherein it is held that when an order is passed by the Tribunal allowing the rectification application, the period of limitation to file an appeal under Section 260A of the Income Tax Act, 1961 would commence from the date of the order allowing the rectification application.

3. This appeal which has been filed on 12th February, 2016 i.e. within the period of limitation as provided under Section 260A of the Income Tax Act, 1961.

4. Accordingly, the Notice of Motion is disposed of as infructuous.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**