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

REVIEW PETITION NO. 3 OF 2016
IN
INCOME TAX APPEAL NO. 6559 OF 2010

The Commissioner of Income Tax-7
Mumbai .. Petitioner

v/s.

M/s. Tata International Ltd. .. Respondent

Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the petitioner
Mr. Shrihari Iyer for the respondent

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

DATED : 22nd JULY, 2016.

P.C.

1. This Review Petition seeks review of the order dated 21.07.2009 passed by this Court, dismissing the petitioner's Notice of Motion seeking condonation delay of 36 days in filing an Appeal from the order of the Income Tax Appellate Tribunal. This was by following the decision of the Apex Court in the case of *Chaudharana Steels Pvt. Ltd. v/s. Commissioner of Central Excise, reported in 2009 (238) ELT 705 (S.C.)* and the decision of this Court in *CIT v/s. Grasim Industries Ltd.* decided being Notice of Motion No.787 of 2009 (in I.T.A. (L) No.3592 of 2008) decided on 08.07.2009.

2. The Parliament by Finance Act, 2010 introduced subsection 2A in Section 260A of the Income Tax Act, 1961, empowering the High Court to admit an appeal after the expiry of the stipulated period of 120 days, if it is satisfied that there was sufficient cause for the delay in filing the Appeal. The aforesaid introduction of subsection 2A of Section 260A of the Act was with retrospective effect from 1.10.1988.

3. In the above view, the Review Petition is allowed and the order dated 21.07.2009 is recalled. The Notice of Motion to come up on board in its regular course.

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