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

INCOME TAX APPEAL NO. 229 OF 2014

The Income Tax Officer,
Mumbai .. Appellant

v/s.

Ms. Asha Kashiprasad Ringshia .. Respondent

Mr. A.K. Saxena for the appellant
None for the respondent

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

DATED : 16th AUGUST, 2016.

P.C.

1. This appeal under Section 260A of the Income Tax Act, 1961 (the Act) challenges the orders dated 12th September, 2012 and 10th May, 2013 passed under Section 254(1) and 254(2) by the Income Tax Appellate Tribunal (the Tribunal).

2. Mr. Saxena, learned Counsel for the Revenue states that the Revenue is not aggrieved by the order dated 10th May, 2013 passed by the Tribunal on the respondent assessee's rectification application under Section 254(2) of the Act. The grievance of the appellant Revenue is with regard to the order dated 12th September, 2012. It is to be noted

that the appellant Revenue did not challenge the order dated 12th September, 2012 of the Tribunal under Section 260A of the Act before this Court within the prescribed time, even though it was adverse to it.

3. Undisputedly, the period to file an appeal from the order dated 12th September, 2012 expired long before the Tribunal disposed of the respondent assessee's rectification application by an order dated 10th May, 2013. As the appellant has no grievance with regard to the order dated 10th May, 2013, it cannot use the same to challenge the order dated 12th September, 2012 which it had originally accepted.

4. In the above view, we see no reason to entertain the present appeal. Accordingly, the appeal is dismissed. No order as to costs.

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