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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTIONO NO.2593 OF 2016
IN
INCOME TAX APPEAL (L)NO.1115 OF 2016

Paras Organics Private Limited ..Applicant
In the matter between
Paras Organics Private Limited ..Appellant
Versus
The Additional Commissioner of
Income Tax, Circle-10(2) ..Respondent

....
Mr. D. V. Gandhi a/w Mandar Vaidya for the Applicant/Appellant.
Mr. Suresh Kumar a/w Ms. Samiksha Kanani for the Respondent.
....

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

DATE : 18th NOVEMBER, 2016

P.C.:

1. This Notice of Motion seeks a condonation of 131 days delay in filing an appeal from the order dated 26th October, 2015 passed by the Income Tax Appellate Tribunal (the Tribunal).

2. The reasons as set out in the affidavit in support of the Notice of Motion indicates that the order dated 26th October, 2016 of the Tribunal was received by the applicant on 12th December, 2015. The last date for filing the appeal under Section 260A of the Income Tax Act was 10th April,

2016. However, on consideration of the order dated 26th October, 2015, the applicant was of the view that it contains certain mistakes apparent on record. Therefore on 12th January, 2016 the applicant filed a Miscellaneous Application under Section 254(2) of the Act before the Tribunal seeking to rectify the error. The Miscellaneous Application was rejected by the Tribunal on 17th June, 2016. The accompanying appeal was filed immediately thereafter.

3. We are satisfied with the reasons set out in the affidavit in support that the delay in filing the present appeal arose on account of the applicant bonafide prosecuting its Miscellaneous Application for rectification from the order dated 26th October, 2015.

4. Accordingly, the Notice of Motion is allowed in terms of prayer clause (a).

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

Wadhwa