

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

NOTICE OF MOTION NO. 61 OF 2016
IN
INCOME TAX APPEAL NO.1913 OF 2015

Punit J. Patel .. Applicant

In the matter between

Punit J. Patel .. Appellant

v/s.

The Assistant Commissioner of Income-Tax
Central Circle 13, Mumbai .. Respondent

Mr. Nishit Gandhi for the applicant
None for the respondent

**CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.**

DATED : 29th JANUARY, 2016.

PC.

1. Mr. Gandhi, learned Counsel for the applicant states that he has served the motion upon the respondent and undertakes to file affidavit of service by Monday i.e. on 1st February, 2016.

2. This Notice of Motion seek condonation of 175 days delay in filing the appeal from the impugned order dated 21st January, 2015 passed by the Income Tax Appellate Tribunal (Tribunal).

3. We have perused the affidavit in support of the notice of motion. We find that the applicant was unable to file his appeal in time as after the conclusion of the hearing by the Tribunal on 17th December 2014, he secured employment abroad on Cruise Ship and was not in India when the impugned order of the Tribunal received. He came back to India only on 15th November, 2015 and has filed the accompanying appeal on 2nd December, 2015. We are satisfied with the reasons set out in support of the notice of motion for the delay in filing the accompanying appeal.

4. Accordingly, Notices of Motion are allowed in terms of prayer clause (a).

(B.P. COLABAWALLA, J.)

(M.S. SANKLECHA, J.)