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

NOTICE OF MOTION NO. 62 OF 2016
IN
INCOME TAX APPEAL NO.1910 OF 2015
WITH
NOTICE OF MOTION NO. 63 OF 2016
IN
INCOME TAX APPEAL NO.1911 OF 2015

Cheryl J. Patel .. Applicant

In the matter between

Cheryl 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.

P.C.

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

2. These Notices of Motion seek condonation of 175 days delay in

filing the appeals for A.Y. 2003-04 and 2004-05 from the common impugned order dated 21st January, 2015 passed by the Income Tax Appellate Tribunal.

3. We have perused the affidavits in support of both the notices of motion. We find that the applicant is a senior citizen, whose affairs are looked after by her son one Mr. Punit Patel, who has also filed the affidavit in support of the motion. It is pointed out in the affidavit that 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 on 3rd February, 2015. The affidavit states that 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 explaining the delay in support of the notice of motion.

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

(B.P. COLABAWALLA, J.) **(M.S. SANKLECHA, J.)**