

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD.**

**CIVIL APPLICATION NO. 6221 OF 2011
IN
TAX APPEAL (STAMP) NO. 3568 OF 2011**

The Commissioner of Income Tax-1

Applicant.

Versus

Karjatkar Leasing & Finance Pvt. Ltd.

Respondent.

Mr. Kadethankar, Advocate for the applicants.

**CORAM : PB. VARALE AND
SUNIL K. KOTWAL, JJ.**

Dated : 13-12-2017.

PER COURT :-

1. Heard Mr. Alok Sharma, learned Standing Counsel for the applicant and Mrs. C.S. Deshmukh for the respondent.

2. By way of the present application, the applicant prays for condonation of delay of 685 days caused in filing appeal. Mr. Sharma invited our attention to the grounds raised in the application, more particularly Paragraph Nos.3, 4 and 5. It is submission of Mr. Sharma that the order passed by Income

Tax Appellate Tribunal was challenged by way of an application before the Tribunal itself. The application was pending for some time. Subsequently the Department was taking necessary steps. As the Department was under the impression that certain orders would be passed in the application and the application was pending for a considerable period, there was some communication between the authorities. Learned Counsel Mr. Sharma submits that as the appellant raised substantial grounds in the appeal alongwith the substantial questions of law whereby the penalty against the respondent is sought to be recovered, Mr. Sharma submits that as the issue revolves around the revenue to be recovered by way of taxes, the application be allowed and the appellant be permitted to prosecute the appeal on its merit.

3. Learned Counsel Mrs. Deshmukh appearing for the respondent vehemently opposes the application.

4. In view of the submissions of Mr. Sharma, learned Counsel for the applicant and for the reasons stated in the application, we allow this Application. Delay is condoned.

5. Notice of appeal be issued to the respondent, returnable on 17.01.2018.

6. Learned Counsel, Mrs. Deshmukh waives notice for the respondent.

7. Post the appeal for admission and consideration on 17.01.2018.

(SUNIL K. KOTWAL)
JUDGE

(P.B. VARALE)
JUDGE

vdd/