IN THE HIGH COURT OF JUDICATURE AT BOMBAY, BENCH AT AURANGABAD

CIVIL APPLICATION NO. 9208 of 2017 IN INCOME TAX APPEAL No. 61 of 2014

The Commissioner of Income Tax-II, Nashik. ...**APPLICANT**

VERSUS

Smt. Shakuntala Sureschandra Sanghavi ...**RESPONDENT**

Mr Alok M. Sharma, Advocate for applicant

CORAM : PRASANNA B. VARALE, AND SUNIL K. KOTWAL, JJ.

DATE : 18th December 2017

ORAL ORDER :

Heard Mr Sharma, learned Counsel appearing for the applicant. Mr Sharma submitted that the appeal is filed within the prescribed period of limitation challenging the order passed by the Income Tax Appellate Tribunal, Pune Bench, dated 21st March 2014. He submitted that the appellant has raised substantial grounds in the appeal. Mr Sharma then submitted that the notice was issued in the appeal and when it was being served on the sole respondent, it came to the knowledge of the applicant/appellant that the sole respondent passed away leaving behind her sole survivor her son, namely, Deepak S. Sanghavi. Learned Counsel Mr Sharma submits that as it took some time to collect the necessary information and approach this Court for filing the present application for bringing the legal heir of the deceased respondent, the delay caused in filing the application, which is purely unintentional and for bonafide reason.

2. In view of the submissions of Mr Sharma and for the reasons stated in the application, application is allowed in terms of Prayer Clause “B”. Delay caused in filing application is condoned.

3. Necessary steps be taken within four weeks.

4. Application stands disposed of.

(SUNIL K. KOTWAL)
JUDGE.

(PRASANNA B. VARALE)
JUDGE.

Madkar