

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

**CIVIL APPLICATION NO. 9558 OF 2010  
IN  
TAX APPEAL NO. 09 OF 2003**

**M/S PRAKASH STORES THROUGH  
LRs USHA PRAKASH KHATRI AND ORS**

**VERSUS**

**INCOME TAX OFFICER WARD NO. 3(2) AURANGABAD**

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Mr. Kadethankar, Advocate for the applicants.

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

**Dated : 13-12-2017.**

**PER COURT :-**

. Heard Mr. Kadethankar, learned Counsel appearing for the applicant.

2. This is an application for bringing the legal representatives on record. Learned Counsel Mr. Kadethankar submits that there is delay of 140 days caused in filing the application for bringing legal representatives on record. Mr.

Kadethankar, by inviting our attention to the grounds raised in the application and more particularly Paragraph Nos.3, 4 and 5, submitted that the appeal was being prosecuted by the husband of L.R. No.1 Smt. Usha Prakash Khatri. L.R. No.1 Smt. Usha being the housewife was not aware with the Court proceedings initiated at the instance of her husband. L.R. No.2 Girish is the son of L.R. No.1 Smt. Usha. He was engaged in his business and was not aware of the proceedings. Similarly, L.R. No.3 Jayesh, the other son was prosecuting his education and was also not aware of the proceedings. As such, knowledge of the proceedings came the notice of these legal representatives only after the message was received through the Counsel informing about posting of an appeal before this Court. Mr. Kadethankar then submitted that during the pendency of the proceedings, there was also change of Counsel representing the appellant and now the legal representatives. It is, thus, the submission of Mr. Kadethankar that all these facts caused some delay in approaching this Court. It is his submission that the delay is purely unintentional and for *bona fide* reasons. Mr. Kadethankar further submits that as the appeal revolves around the tax

liability, the same be decided on merits and the representatives be granted an opportunity to be heard.

3. Mr. Sharma, learned Counsel appearing for the respondent opposes the application.

4. In view of the submissions of Mr. Kadethankar, learned Counsel for the applicant and for the reasons stated in the application, in our opinion the grounds raised by the applicant are just and *bona fide*. Resultantly, the application is allowed. Delay is condoned. Necessary steps be taken within two weeks from today.

( SUNIL K. KOTWAL)  
JUDGE

( P.B. VARALE)  
JUDGE

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