IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1046 OF 2017
IN
INCOME TAX REFERENCE NO.112 OF 2000

THE PRINCIPAL COMMISSIONER OF INCOME TAX, 10, MUMBAI	**)...APPLICANT**
V/s.	
M/S.TIME VIDEO PVT. LTD.	**)...RESPONDENT**

Mr.P.C.Chhotaray, Advocate for the Applicant.

Mr.Deepak Tralshawala, Advocate for the Respondent.

CORAM : S.V.GANGAPURWALA &
A. M. BADAR, JJ.

DATE : 26th JULY 2017

P.C. :

1 We have heard the learned counsel for the applicant and the learned counsel for the non-applicant. The learned counsel for the respondent opposed the notice of motion on the ground that no sufficient cause is stated. Generalized statement is made without giving specific dates. The cause stated cannot come within the ambit and purview of sufficient cause.

2 We have considered the submissions. The averments made in the affidavit accompanying the notice of motion are not controverted.

3 Be that as it may. It is stated that the files were under transfer of the Assessing Officer and that is why the affidavit as directed by the court could not be filed within time.

4 The reference is made to this court. It is submitted that the tax effect is more than Rs.20 Lakh.

5 Considering all the aforesaid conspectus of the matter and the reasons given in the affidavit accompanying the notice of motion, we condone the delay and restore the matter to its original position.

6 The notice of motion is accordingly disposed of. No costs.

(A. M. BADAR, J.) **(S.V.GANGAPURWALA, J.)**