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

NOTICE OF MOTION NO. 1115 OF 2017
IN
NOTICE OF MOTION (L) NO. 1027 OF 2016
IN
INCOME TAX APPEAL (L) NO. 363 OF 2016

Shri. Hasan Ali Khan **... Applicant/Appellant**

V/s.

Assistant Commissioner of Income Tax **... Respondent**

Mr.Balasaheb Yewale for the Applicant/Appellant
Mr. Suresh Kumar for the Respondent.

CORAM : S.C.DHARMADHIKARI &
SMT. VIBHA KANKANWADI, JJ.
DATE : 09th AUGUST, 2017

P.C.:

. We have heard both the sides. The Appeal of the Assessee was barred by limitation. Hence, an Application was moved to condone the delay in filing that Appeal. When that application was placed, none appeared on behalf of the Applicant. Hence, that application was dismissed for want of prosecution. This is the second application for restoration of the earlier one seeking condonation of delay.

2 We have heard both the sides and on the explanation set out in the

affidavit in support. We find that purely because of exigencies of work and the pressure in the Advocate's Office, the procedural compliance remained to be done. Merely because an Advocate does not make compliance with the procedural Rules, client or litigant should not suffer for want of adjudication of the Appeal on merits. Hence, we condone the delay in filing of this Appeal. We set aside the order of the Prothonotary and Senior Master dated 14th July 2016. If all procedural compliances are made within four weeks, the Registry to proceed and register the Appeal. It shall be then placed for admission as per its turn. The Applicant to pay costs quantified at Rs.15,000/- to the Revenue as condition precedent within this period.

(SMT. VIBHA KANKANWADI, J.) **(S.C.DHARMADHIKARI, J.)**