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

NOTICE OF MOTION NO. 1043 OF 2015
IN
INCOME TAX APPEAL NO. 706 OF 2013

Commissioner of Income Tax } Appellant/Applicant
versus
M/s. Cipla Ltd. } Respondent

Mr. Suresh Kumar for the applicant.

Mr. Netaji Gawade i/b. M/s. Sanjay Udeshi and Co. for the respondent.

CORAM :- S. C. DHARMADHIKARI &
A. K. MENON, JJ.

DATED :- MARCH 10, 2017

P.C. :-

1) This notice of motion is praying for setting aside of an order dated 30th March, 2015. Since that was an order passed in the presence of both sides, this motion, which is registered on 13th July, 2015, is beyond the statutory period. It is barred by limitation. The Registry, ordinarily should have raised this objection, but having not raised it, it is still open for the respondent to pray that the motion be dismissed on the ground of delay itself. However, we have heard both sides and finding that the Revenue deserves an opportunity to prove its case on merits and Mr. Suresh Kumar appearing on behalf of the Revenue

apologizes for the lapse of the Revenue's advocate, we set aside the order passed earlier. We restore the appeal to the file of this court.

2) The appeal shall be listed for admission as per its turn before the regular Bench. The Revenue shall pay costs quantified at Rs. 5,000/- to the respondent assessee. The costs be paid within a period of two weeks from the date of receipt of a copy of this order. The notice of motion is disposed of accordingly.

(A.K.MENON, J.) **(S.C.DHARMADHIKARI, J.)**