IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 164 OF 2018
IN
INCOME TAX APPEAL (LODG) NO. 3175 OF 2017

Aarti Industries Limited ....Applicant
(Orig. Appellant)

IN THE MATTER BETWEEN :-

Aarti Industries Limited ....Appellant
V/s.
Commissioner of Income-Tax
-15(1), Mumbai and anr. ....Respondents

* * * * *

Mr. Ajay Kumar Singh, a/w. Mr. Ravindra Poojary, Advocate for the applicant-original appellant.

CORAM :- M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :- 16TH MARCH, 2018.

P.C. :-

1. None appears for the respondent despite service.

2. This application seeks condonation of 161 days delay in filing the accompanying Appeal from the order dated 9th March, 2017 passed by the Income Tax Appellate Tribunal ("the Tribunal).

3. We have perused the Affidavit dated 21st December, 2017 of the applicant in support of the Motion.

We note that the delay in filing the accompanying Appeal arose on account of the fact that the applicant had moved a Miscellaneous Application before the Tribunal on 12th April, 2017 (within one month of the receipt of the order dated 9th March, 2017 of the Tribunal). This Miscellaneous Application was dismissed on 6th September, 2017 and the same was received by the appellant on 21st September, 2017. Thereafter, the present Appeal has been filed on 22nd December, 2017.

4. We find that the appellant has sufficiently explained the reasons for the delay as it was prosecuting the remedy of the Miscellaneous Application for rectification before the Tribunal.

5. In the above view, the Notice of Motion is allowed in terms of prayer clause (a).

6. The appellant is directed to remove office objections, if any, within a period of 4 weeks from today failing which the Appeal would stand dismissed without further reference to the Court.

(SANDEEP K. SHINDE, J) **(M.S. SANKLECHA, J)**