

appeal earlier but later on was advised to file separate Appeals so as to protect its own rights, then, we do not see how we can refuse to condone the delay. The rights and equity can be balanced by directing the Applicants/Assesee to pay costs.

3 In the circumstances, the motion is made absolute in terms of prayer clause (a), but on the condition that the Appellants/Applicants shall pay costs quantified at Rs.25,000/- in each of these Appeals to the Revenue. Costs condition precedent. Costs shall be paid within a period of four weeks from today.

(P. D. NAIK, J.)

(S.C.DHARMADHIKARI, J.)