IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 1842 OF 2017
IN
INCOME TAX APPEAL (LODG) NO. 2202 OF 2017

Commissioner of Income-Tax
(IT)-2 ....Applicant
(Orig. Appellant)

IN THE MATTER BETWEEN :

Commissioner of Income-Tax
(IT)-2 ....Appellant
V/s.
HSBC Bank (Mauritius) Ltd. ....Respondent

* * * * *

Mr. Tejveer Singh, Advocate for the applicant-original appellant.

Mr. Niraj Sheth i/by. Mr. Atul Jasani, Advocate for the respondent.

CORAM :- **M.S. SANKLECHA, &**

SANDEEP K. SHINDE, JJ.

DATE :- **22ND MARCH, 2018.**

P.C. :-

1. This Notice of Motion has been taken out to

condone the delay of 114 days in filing the Appeal from the order dated 16th December, 2016 passed by the Income Tax Appellate Tribunal (the tribunal). The application as originally filed seeks condonation of 146 days delay in filing the accompanying Appeal. However, today an Affidavit dated 21st March, 2018 of Mr. Vibhor Badoni, Deputy Commissioner of Income Tax has been tendered and it is pointed out that the delay in filing the Appeal is 114 days and due to mistake the period was originally computed from the date of the order of the Tribunal and not from the date of the receipt of the order of the Tribunal.

2. We have perused the Affidavit-in-support of the Notice of Motion and are satisfied with the reasons mentioned therein for the delay in filing the accompanying Appeal. Accordingly, the delay of 114 days in filing the Appeal is condoned and the Notice of Motion is allowed in terms of prayer clause (a)

3. Needless to state that, the office objections, if

any, will be removed within a period of 4 weeks from today failing which the Appeal would be dismissed without further reference to the Court.

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