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

**NOTICE OF MOTION NO. 1963 OF 2017
IN
INCOME TAX APPEAL (L) NO. 1382 OF 2017
WITH
NOTICE OF MOTION NO. 1967 OF 2017
IN
INCOME TAX APPEAL (L) NO. 1380 OF 2017**

Pr. Commissioner of Income – Central - 18 ... Appellant
Versus
Diwa Exports ... Respondent

Mr. P.C. Chhotaray, for the Applicant / Appellant.
Mr. Rahul Hakani for the Respondent with Mr. Sashank Dundu for
the Respondent.

**CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.**
DATED: 9TH FEBRUARY 2018

PC:-

1. These two Notices of Motion in the two Appeals have been taken out seeking condonation of delay of 7 days in filing the Appeals from the common order passed by the Tribunal on 30th September 2016, received by the Appellant on 24th January 2017.
2. We have perused the Affidavits in support of these Notices of Motion and are satisfied with the reasons stated therein for the delay of 7 days in filing the two Appeals.

3. Accordingly both the Notices of Motion are allowed in terms of prayer clause (a).

(RIYAZ I. CHAGLA J.)

(M.S.SANKLECHA, J.)