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

WRIT PETITION NO. 3067 OF 2017

Oriental Aromatics Ltd. .. Petitioner
v/s.
The Income Tax Appellate Tribunal & Anr. ..Respondents

Mr. K. Gopal a/w Ms. Neha Paranjpe i/b Jitendra Singh for the petitioner
Mr. Suresh Kumar for the respondent

CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, J.J.
DATED : 14th JUNE, 2018.

P.C.

1. This petition under Article 226 of the Constitution of India challenges the order dated 29th June, 2016 passed by the Income Tax Appellate Tribunal (Tribunal) under Section 254(2) of the Income Tax Act, 1961 (the Act). By the impugned order, the petitioner's application seeking rectification of the alleged mistake in order dated 26th June, 2013 passed while disposing of the regular appeal by the Tribunal.

2. This petition has been filed on 30th October, 2017. The reason for the delay in filing this petition as explained in para 10 of the petition is that though the impugned order was received on 19th July, 2016 the same could not be attended to as the mother of the Director

of the petitioner had been diagnosed with Kidney ailment and the Director was busy in taking care of her. Finally, the petitioner states that he started attending regular work only in September, 2017 and thereafter moved his advocate to file the present petition.

3. We find that the petitioner is a limited company. On being specifically asked we were informed that the affairs of petitioner were being carried out during the time the Director of the petitioner was attending to his unwell mother. We further find that the rectification application dated 30th January, 2016 (Exhibit "E") has been signed by the another Director of the petitioner viz. one Mr. Dharmil A. Bodani. Thus, there were more persons than one attending to the affairs of the petitoiner company. This petition has been signed by Mr. Shyamal A. Bodani as Director without any mention of others being available who would be attending to the affairs of the petitioner.

4. Therefore, the reasons put forth for the gross delay in moving the petition does not appear to be *bonafide*. In the above view, we dismiss the petition on account of gross delay in challenging the impugned order dated 29th June, 2016.

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