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

NOTICE OF MOTION NO. 47 OF 2018
IN
INCOME TAX APPEAL (LODG) NO. 1231 OF 2017

ALONGWITH
NOTICE OF MOTION NO. 48 OF 2018
IN
INCOME TAX APPEAL (LODG) NO. 1223 OF 2017

ALONGWITH
NOTICE OF MOTION NO. 49 OF 2018
IN
INCOME TAX APPEAL (LODG) NO. 1219 OF 2017

Pr. Commissioner of Income
Tax, Central-2 ....Applicant
V/s.
Rockfort Estate Developer
Pvt. Ltd. ....Respondent

* * * * *

Ms. Padma Divakar, Advocate for the applicant, original appellant.

CORAM :- M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :- 1ST MARCH, 2018.

P.C. :-

1. These three Notices of Motions have been taken out for condonation of delay of 10 days in filing the accompanying Appeal from the common order dated 6th April, 2016 passed by the Income Tax Appellate Tribunal relating to Assessment Years 2006-07, 2007-08 and 2009-10. Thus, the three Appeals and the three Notices of Motions. The application also seeks condonation of delay of 158 days in taking out the Notice of Motion for condonation of delay.

2. We have perused the Affidavit-in-support and find that the appellant was under a bonafide belief that the Appeal as filed by them is in time. It was only later that, they learnt that the Appeal is time barred and thus the delay in taking out the Notice of Motion.

3. We are satisfied with the reasons mentioned in the Affidavit-in-support of the Notice of Motion and therefore allow the Notices of Motion in terms of prayer clauses (a) and (b).

4. Needless to state that, the office objections, if any, shall 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)**