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

NOTICE OF MOTION NO. 106 OF 2018
IN
INCOME TAX APPEAL (L) NO. 2162 OF 2017

The Principal Commissioner of Income Tax-13
Mumbai .. Applicant

In the matter between
The Principal Commissioner of Income Tax-13
Mumbai .. Appellant
v/s.

Sterling Oil Resources Ltd., Mumbai .. Respondent

Mr. Akhileshwar Sharma for the applicant / orig. appellant
Mr. F.A. Bhatt i/b Mint & Confreres for the respondent

CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, J.J.

DATED : 23rd MARCH, 2018.

P.C.

1. This application seeks condonation of 175 days delay in filing the accompanying appeal from the order dated 22nd June, 2016 of the Income Tax Appellate Tribunal (the Tribunal).

2. The affidavit in support dated 13th December, 2017 of Mr. Sunil S. Deshpande, Deputy Commissioner of Income Tax points out that order dated 22nd June, 2016 was received on 9th November, 2016 by the appellant. Thereafter, due to shifting of office, the file relating to the

present appeal got mixed up with other files and was only found after strenuous search on 27th July, 2017. Immediately thereafter steps were taken and the appeal was filed on 31st August, 2017.

3. We are satisfied with the reasons mentioned in the affidavit for delay in filing the present appeal. Accordingly, the motion is allowed in terms of prayer clause (A).

4. The appellant is directed to remove the office objections, if any, within a period of four weeks from today. Needless to state that if the objections are not removed within the stipulated time, the appeal shall stands dismissed without further reference to the Court.

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