IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 202 OF 2018
IN
INCOME TAX APPEAL (LODG) NO. 3132 OF 2017

ALONGWITH
NOTICE OF MOTION NO. 205 OF 2018
IN
INCOME TAX APPEAL (LODG) NO. 3131 OF 2017

Pr. Commissioner of Income Tax-21,
Mumbai ....Appellant
V/s.
International Metro Civil Contractors ....Respondent

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Mr. Sham Walve, Advocate for the applicant, original appellant.

Mr. Jitendra Singh, Advocate for the respondent.

CORAM :- M.S. SANKLECHA, &
SANDEEP K. SHINDE, JJ.

DATE :- 1ST MARCH, 2018.

P.C. :-

1. Both the Notices of Motions seek condonation

of 1058 days delay in filing the two Appeals from the orders dated 26th September, 2014 passed by the Income-Tax Appellate Tribunal.

2. We have perused the Affidavit dated 28th December, 2017 of Mr. G.C. Das, Assistant Commissioner of Income-Tax and noted that the Revenue had filed consolidated Appeals to this Court being Income-Tax Appeal Nos. 559 of 2015 and 557 of 2015 in respect of the two Appeals before the Tribunal i.e. one Assessee's appeal and other of the Revenue for Assessment Years 2007-08 and 2008-09 respectively. When the consolidated Appeals from the common order came up for hearing, the applicant was specifically asked that the Appeals filed relates to which of the order passed i.e. in Assessee's Appeals or in Revenue Appeals. These both Appeals had two distinct numbers in both the Assessment Years. At that time, liberty was granted by order dated 14th November, 2017 of this Court to the applicant to carry out amendment and restrict the Income-Tax Appeal Nos. 559

of 2015 and 557 of 2015 in this Court to one of the Appeals. Consequently, the applicant has restricted the consolidated Appeal Nos. 559 of 2015 and 557 of 2015 to the Assessee's Appeals. Thereafter, these two Appeals have been filed in respect of the Revenue's Appeal. This has resulted in the delay. We are of the view that, the delay caused in filing the accompanying Appeals is satisfactorily explained. Accordingly, the delay in filing the accompanying Appeals is condoned. Both the Notices of Motion are 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 Appeals would be dismissed without further reference to the Court.

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