

DDR

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

**NOTICE OF MOTION NO. 676 OF 2019
IN
INCOME TAX APPEAL (L) NO. 1268 OF 2019**

Jayprakash Barbhaya ..Applicant

In the matter between

Jayprakash Barbhaya ... Appellant

Vs.

The Income Tax Officer-29(1)(5) ... Respondent

.....

Ms. Radha Halbe i/b. Mr. Devendra H. Jain for the
Applicant/Appellant.

Mr. Arvind Pinto for the Respondent.

.....

**CORAM : NITIN JAMDAR &
M.S.KARNIK, JJ.**

DATE : 18 DECEMBER 2019

P.C.:-

Heard learned counsel for the parties.

2. Perused the Affidavit in support of the Notice of Motion. The reason given for delay of 397 days in filing the Appeal is that the Applicant had filed an application for rectification before the Tribunal. It is stated that the order of the

Tribunal dated 24 November 2017 was received by the Applicant on 27 January 2018. In the meanwhile, the Applicant had filed Miscellaneous Application for rectification which was allowed on 23 July 2018. Copy was received on 30 August 2018. However, the fresh order was passed on 27 November 2018 adjudicating only on the jurisdictional issue. It is in these circumstances, the delay has occurred.

3. We find that this is a sufficient reason to condone the delay. Notice of Motion is allowed. Delay of 397 days in filing the Appeal is condoned.

(M.S.KARNIK, J.)

(NITIN JAMDAR, J.)

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Rane

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