

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.889 OF 2019
IN
INCOME TAX APPEAL (IT) (L) NO.858 OF 2019

Dilip Shah ... Applicant

In the matter between:

Dilip Shah ... Appellant

Vs.

The Commissioner of Income Tax Central-1 ... Respondent

Mr. Sameer Dalal for Applicant.

Mr. Ashok Kotangale i/b. Ms Mamta Omle for Respondent.

**CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.**

DATE : JANUARY 28, 2020

P.C. :

Heard Mr. Dalal, learned counsel for the applicant and Mr. Kotangale, learned standing counsel Revenue for the respondent.

2. This notice of motion is sought for condoning the delay of 696 days in preferring the related appeal. Be it stated that the related appeal has been preferred under Section 260-A of the Income Tax Act, 1961 against the order dated 16.01.2015 passed by the Income Tax Appellate Tribunal, Mumbai Bench "A", Mumbai in IT(SS) No.29/M/2011 for the block period covering assessment years 2001-02 to 2007-08.

3. Mr. Dalal submits that applicant came to know about the order of the Tribunal on 25.02.2017 when he got the information from the co-appellant. He had filed miscellaneous application for rectification of certain mistakes in the Tribunal's order on 15.06.2017 which was rejected by the Tribunal on 27.12.2018. Rejection order was received by the applicant on 31.01.2019. Thereafter the present appeal was filed on 22.05.2019.

4. After hearing learned counsel for the parties and on due consideration, we are of the view that it would be in the interest of justice if the appeal of the applicant is heard on its own merit. However, considering the delay involved, we are of the view that some cost may be imposed on the applicant.

5. Accordingly, it is hereby directed that applicant shall pay cost of Rs.25,000.00 to the Maharashtra State Legal Services Authority, receipt of which shall be filed before the Registry of this Court.

6. Subject to such payment, delay in filing the related appeal is condoned.

7. Notice of motion is discharged.

(MILIND N. JADHAV, J.)

(UJJAL BHUYAN, J.)

Minal Parab