IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.904 OF 2019
IN
INCOME TAX APPEAL (IT) (L) NO.2032 OF 2019

Dhruva Wollen Mills Pvt. Ltd. … Applicant

In the matter between:
Dhruva Wollen Mills Pvt. Ltd. … Appellant
Vs.
Assistant Commissioner of Income Tax, Circle 4(1),
Mumbai … Respondent

Mr. Madhur Agarwal a/w. Mr. Atul K. Jasani for Applicant.
Mr. A. R. Malhotra for Respondent.

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

DATE : JANUARY 28, 2020

P.C. :

Heard Mr. Agarwal, learned counsel for the applicant and Mr. Malhotra, learned standing counsel Revenue for the respondent.

2. This notice of motion is sought for condoning the delay of 200 days in filing the related appeal.

3. The related appeal has been preferred by the applicant under Section 260-A of the Income Tax Act, 1961 against the order dated 08.08.2018 passed by the Income Tax Appellate Tribunal, Mumbai Bench “H”, Mumbai (briefly “the Tribunal” hereinafter) in ITA No.6185/Mum/2016 for the assessment year 2012-13.

4. Learned counsel for the applicant submits that impugned order of the Tribunal was received on 01.11.2018. Applicant thereafter filed miscellaneous application before the Tribunal for rectification of mistake in the order dated 08.08.2018. However, Tribunal rejected the said

miscellaneous application on 22.02.2019 which order was received by the applicant on 05.04.2019.

4.1. He submits that during this process, 157 days was consumed. Even thereafter, the person who was looking after the tax matters of the applicant, Shri Vidya Sagar Vishwanathan had resigned from the company on 10.04.2019 which also led to the delay in filing the appeal.

5. 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 further view that some cost may be imposed on the applicant.

6. 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.

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

8. Notice of motion is discharged.

(MILIND N. JADHAV, J.) **(UJJAL BHUYAN, J.)**

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