IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.896 OF 2019
IN
INCOME TAX APPEAL (IT) (L) NO.1620 OF 2019

M/s. Vega Jeweldiam Pvt. Ltd. … Applicant

In the matter between:
M/s. Vega Jeweldiam Pvt. Ltd. … Appellant
Vs.
DCIT 13(3)(2) … Respondent

Ms Aarti Vissanji for Applicant.
Mr. Arvind Pinto for Respondent.

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

DATE : JANUARY 28, 2020

P.C. :

Heard Ms Vissanji, learned counsel for the applicant and Mr. Pinto, learned standing counsel Revenue for the respondent.

2. This notice of motion is sought for condoning the delay of 486 days in filing the related appeal. The related appeal has been preferred by the applicant under Section 260-A of the Income Tax Act, 1961 against the order dated 28.09.2017 passed by the Income Tax Appellate Tribunal, Mumbai Bench “J”, Mumbai (briefly “the Tribunal” hereinafter) in ITA No.5801/MUM/2016 for the assessment year 2010-11.

3. Learned counsel for the applicant submits that applicant had filed a miscellaneous application before the Tribunal for rectification of mistake in the order dated 28.09.2017 on 16.04.2018. However, the said miscellaneous application was rejected by the Tribunal on 09.05.2019. In the process, a total of 388 days were consumed. Thereafter, the

present appeal was filed on 23.07.2019. The additional delay in filing the appeal has occurred on account of Court vacation and non-availability of counsel.

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

5. Accordingly, it is hereby directed that applicant shall pay cost of Rs.10,000.00 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