

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.911 OF 2019

IN

INCOME TAX APPEAL (IT) (L) NO.1321 OF 2019

The Indian Hotels Co. Ltd. ... Applicant

In the matter between:

The Indian Hotels Co. Ltd. ... Appellant

Vs.

Pr. Commissioner of Income Tax-2, Mumbai ... Respondent

Mr. Srihari M. Iyer for Applicant.

Mr. Arvind Pinto for Respondent.

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

DATE : JANUARY 28, 2020

P.C. :

Heard Mr. Iyer, 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 1173 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 30.10.2015 passed by the Income Tax Appellate Tribunal, Mumbai Bench "J", Mumbai in ITA No.1983/M/2011 for the assessment year 1998-99.

4. Learned counsel for the applicant submits that Revenue has already preferred appeal before this Court against the aforesaid order passed by the Tribunal which has been registered as Income Tax Appeal No.631 of 2017. Applicant was under the impression that its interest would be protected if a cross-objection to the said appeal is filed. However,

applicant's counsel advised filing of separate appeal whereafter the related appeal has been filed.

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 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.)

Minal Parab