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

**INTERIM APPLICATION NO. 665 OF 2020**
**IN**
**INCOME TAX APPEAL NO. 470 OF 2017**

The Principal Commissioner of
Income Tax 32 ….Applicant/Appellant

V/s.

Vishnu Enterprises …Respondent

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Mr. Arvind Pinto for Applicant/Appellant.
Mr. V. S. Hadade for Respondent.

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**CORAM : K.R. SHRIRAM &**
**ABHAY AHUJA, JJ.**
**DATED : 9th AUGUST 2021**

**P.C. :**

1. The application today is to restore the appeal that came to be dismissed for default on 16/04/2019 after condoning the delay in taking out this application. Mr. Hadade for respondent, at the outset, raised a grievance that he has not been served a copy of this application and he was not served even copy of the appeal earlier. Mr. Hadade states that if the court is inclined to restore the appeal then, applicant should be saddled with cost. Respondent should be given an opportunity to file a reply to the appeal as well.

2. Having considered the application and heard Mr. Pinto, we are inclined to allow the application and restore the appeal subject to applicant paying cost in the sum of Rs.5,000/- (Rupee Five Thousand Only) by way of

donation to High Court Legal Aid Fund, Account No.60045304283, IFSC-MAHB0000002 of the Bank Of Maharashtra, Branch – Fort, Mumbai – 400 032, maintained by the High Court Legal Services Committee, Mumbai, Room No.105, 1st Floor, PWD Building, High Court, Mumbai and to furnish the details of such cost to the High Court Legal Services Committee, Mumbai and obtain the receipt thereof physically or through Email, i.e., hclsc.mumbai@gmail.com which shall be the proof of such payment/ deposit. This amount shall be paid within three weeks and if the amount is not paid, the appeal will stand dismissed without further reference to this court.

3. Application accordingly stands disposed.

4. Office objections to be removed within two weeks from today, failing which, the appeal will stand dismissed without further reference to this court.

5. Appeal be listed for admission alongwith Appeal No.945 of 2017.

**(ABHAY AHUJA, J.)** **(K.R. SHRIRAM, J.)**