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

INCOME TAX APPEAL NO. 828 OF 2017
ALONGWITH
INCOME TAX APPEAL NO. 1904 OF 2019
ALONGWITH
INTERIM APPLICATION NO. 517 OF 2019
IN
INCOME TAX APPEAL NO. 1904 OF 2019
ALONGWITH
INCOME TAX APPEAL NO. 1294 OF 2019
ALONGWITH
INTERIM APPLICATION NO.510 OF 2019
IN
INCOME TAX APPEAL NO. 1294 OF 2019
ALONGWITH
INCOME TAX APPEAL NO. 693 OF 2019
ALONGWITH
INTERIM APPLICATION NO. 509 OF 2019
IN
INCOME TAX APPEAL NO. 693 OF 2019

The Pr. Commissioner of Income
Tax, TDS 1 ….Appellant

V/s.
M/s. Express Transport Pvt. Ltd. …Respondent

Mr. P.C. Chhotaray for Appellant/Applicant.
Mr. K. Gopal a/w Ms. Aarti Sathe and Ms. Aasavari Kadam for Respondent.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 20th OCTOBER 2021

P.C. :

INTERIM APPLICATION NO. 509 OF 2019
IN
INCOME TAX APPEAL NO. 693 OF 2019
ALONGWITH
INTERIM APPLICATION NO. 517 OF 2017
IN
INCOME TAX APPEAL NO. 1904 OF 2019

ALONGWITH
INTERIM APPLICATION NO.510 OF 2019
IN
INCOME TAX APPEAL NO. 1294 OF 2019

1. Mr. Chhotaray learned counsel for appellant states that, this application has been taken out in view of the observations made by this court in paragraph no.2 and 3 of the order dated 23rd September, 2019, copy whereof is annexed to this application at Exhibit A. As per the provisions of Section 260 A of the Income Tax Act, 1961, the appeal to the High Court could be filed within 120 days of the date on which the appeal order is received. Mr. Chhotaray at the outset had submitted that the appeal was filed within 120 days and hence no Interim Application had been filed earlier and came to be filed only in view of the observations made in the order dated 23rd September, 2019.

2. In the application, it is stated that duplicate of the order dated 17th December, 2014 passed by ITAT was received on 26th July, 2018 and the appeal was filed. There is no reply filed denying this positive statement by appellant. In the circumstance, it does appear that the appeal has been filed within 120 days provided and hence we find there is no delay in filing appeal which requires to be condoned and applications accordingly disposed. We also observed that in paragraph no.2 of the order dated 23rd September, 2019, the court has only made a prima facie observation.

3. Interim Application No.509 of 2019, 517 of 2019 and 510 of 2019 accordingly disposed.

4. Appeals stand over to 30th November, 2021

(AMIT B. BORKAR, J.) **(K.R. SHRIRAM, J.)**