

IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, AT NAGPUR.

CIVIL APPLICATION (CAT) NO. 32 OF 2017

IN

INCOME TAX APPEAL ST. NO. 23876 OF 2017

(The Pr. Commissioner of Income Tax-3, Nagpur ..vs.. M/s. Nagpur APMC, Nagpur)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. Anand Parchure, Counsel for the appellant,
Mr. S.R. Bhattad, Counsel for the respondent.

CORAM : ROHIT B. DEO &
ANIL L. PANSARE, JJ.
DATED : 11-08-2022

This application is taken out by the department seeking condonation of delay of 174 days in filing appeal.

2. Although the assessee has filed affidavit-in-response dated 04-6-2018 opposing condonation of delay, we are inclined to allow the application for reasons briefly spelt out hereinafter.

3. It appears that earlier the order impugned was challenged by the department by preferring an appeal on 23-6-2017. However, the appeal was filed by an authority who did not have the jurisdiction over the matter. In view of objection raised to the tenability of the appeal, the appeal was withdrawn. The present appeal is filed by the competent authority. Even otherwise, considering the question involved, we find it appropriate to give an opportunity to the department to

address us on merits.

4. The delay in filing the appeal is condoned. The application is allowed.

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The appeal be registered.

2. At the request of the learned Counsel for the assessee, list on 18-8-2022.

(ANIL L. PANSARE, J.)

(ROHIT B. DEO, J.)

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