

Jose

IN THE HIGH COURT OF BOMBAY AT GOA

**MISC. CIVIL APPLICATION NO.83 OF 2023
IN
TAX APPEAL NO.19 OF 2023 (F)**

THE ASSISTANT COMMISSIONER
OF INCOME TAX AND ANR.

... Applicants

Versus

INFRASTRUCTURE LOGISTICS PVT. LTD.

... Respondent

Ms E. Fernandes, Advocate *for the Applicants.*

Mr Nishant Thakkar with Ms Jasmin Amalsadvala and Ms Linette Rodrigues, Advocates *for the Respondents.*

**CORAM: M.S. SONAK &
BHARAT P. DESHPANDE, JJ.**

DATED: 29th August 2023

P.C.:

1. Heard Ms E. Fernandes for the Applicant, Advocate Mr Nishant Thakkar who appears along with Ms Jasmin Amalsadvala and Ms Linette Rodrigues for the Respondent.
2. There is a delay of 66 days in instituting the Tax Appeal No.19/2023 (F).
3. The delay has been sufficiently explained. The delay is also not inordinate. Though the Applicants could have been more vigilant, this is

not a case of some deliberate or intentional delay to heap some prejudice on the Respondent.

4. Considering all these aspects, the delay of 66 days in instituting this Appeal is condoned.
5. Miscellaneous Civil Application No.83/2023 is disposed of.

BHARAT P. DESHPANDE, J.

M.S. SONAK, J.