

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.14505 OF 2023**

Vikram Developers And Promoters

...Petitioner

Versus

The Dy. Commissioner Of Income Tax,
Central Circle 2(1) And Ors

...Respondents

Mr. Devendra Jain i/b Ms Radha Halbe for Petitioner.

Mr. Suresh Kumar for Respondents-Revenue.

**CORAM : K. R. SHRIRAM &
Dr. NEELA GOKHALE, JJ.
DATED : 4th DECEMBER 2023**

PC. :

1 In paragraphs 8 and 9 of the impugned order dated 10th January 2023, it is recorded that petitioner had made a request to the Tribunal to follow the earlier order in assessee's own case or constitution of a special bench if, the Tribunal was not agreeing with the earlier order. The Tribunal has rejected that request of petitioner on the ground of co-ordinate bench's order in earlier assessment year that it had nowhere examined the ambit and scope of Section 115JC of the Income Tax Act 1961.

2 Mr. Jain states that petitioner will file a misc application before the Tribunal but requests that the court should condone the delay, if any.

3 In view of what is stated in the petition, and since there is a reference to Section 115JC of the Act in assessee's own case for the previous years, in our view, petitioner should file a misc application before the Tribunal. The Tribunal shall entertain the misc application on merits and treat the delay, if

any, as condoned provided misc application is filed on or before 31st December 2023.

4 We clarify that we have not made any observation on the merits of the matter.

5 Petition disposed.

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(Dr. NEELA GOKHALE, J.)

(K. R. SHRIRAM, J.)