

Amrut

IN THE HIGH COURT OF BOMBAY AT GOA

MISC.CIVIL APPLICATION NO.98 OF 2024

IN

TAX APPEAL NO.379 OF 2024 (F)

THE ASSISTANT COMMISSIONER OF
INCOME TAX

... APPLICANT

Versus

SOCIEDADE DE FOMENTO INDUSTRIAL
PVT. LTD

... RESPONDENT

Ms Susan Linhares, Standing Counsel for the Applicant.

Mr Nishant Thakkar, Ms Linette Rodrigues and Ms Jasmin
Amalsadvala, Advocates for the Respondent.

**CORAM:- M. S. SONAK &
VALMIKI MENEZES, JJ.**

DATED :- 3rd April, 2024

P.C.:

Heard Ms Susan Linhares, learned Standing Counsel for the
Applicant and Mr Nishant Thakkar who appears with Ms L. Rodrigues
and Ms J. Amalsadvala, learned counsel for the Respondent.

2. This is an application seeking condonation of the delay of 335
days in instituting the Tax Appeal.

3. Earlier, the Applicant had instituted only one appeal against
the common judgment and order dated 12.09.2022 made by the ITAT.

4. However, upon the registry pointing out to the Applicant that two separate appeals were necessary, this appeal was instituted. All this entails a delay of about 335 days.

5. Considering the cause shown, we cannot say that the Applicant was not diligent or that there are any malafides involved in instituting this appeal beyond the prescribed period of limitation.

6. Since sufficient cause is shown, we condone the delay of 335 days in instituting this appeal.

7. Misc. Civil Application No. 98 of 2024 is disposed of.

VALMIKI MENEZES, J.

M. S. SONAK, J.

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