

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

INTERIM APPLICATION NO. 207 OF 2024
IN
INCOME TAX APPEAL(IT)(ST) NO. 24902 OF 2022

Pr Commissioner Of Income Tax Central 1

...Applicant

Versus

Babubhai V Patel

...Respondent

Mr. Suresh Kumar a/w Ms. Mohinee Chougule, for the Applicant.
Mr. Sameer G. Dalal, for the Respondent.

CORAM : G. S. KULKARNI &
ADVAIT M. SETHNA, JJ.

DATE : 5 DECEMBER 2024

P.C.:

1. We have heard Mr. Suresh Kumar, learned counsel for the applicant/revenue and Mr. Sameer G. Dalal, learned counsel for the respondent.
2. By this application, the applicant/revenue has prayed for condonation of delay of 35 days in filing the aforesaid appeal under the provisions of Section 260A of the Income-Tax Act, 1961.
3. We have perused the averments as made in the application, which make out a sufficient case for the delay to be condoned. Also, there is no opposition placed on record on behalf of the respondent, to this application.
4. In the aforesaid circumstances, it is in the interest of justice that the application is allowed. It is accordingly allowed in terms of prayer clause (a).
5. Office objection, if any, be removed within a period of six weeks from today, failing which, the appeal shall stand dismissed without further reference to the Court.

[ADVAIT M. SETHNA, J.]

[G. S. KULKARNI, J.]