IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INTERIM APPLICATION NO. 1696 OF 2024

IN

INCOME TAX APPEAL (L) NO. 4135 OF 2023

Pr. Commissioner of Income Tax-6 ...Applicant

Versus

WNS Global Services Pvt Ltd ...Respondent

Mr. Suresh Kumar for the Appellant.

Mr. Bhavesh Bhatia, a/w Jasmin Amalsadvala, i/b Lumiere Law Partners for Respondent.

CORAM : G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.

DATE : OCTOBER 04, 2024

PC :

1. We have heard learned counsel for the parties on this interim application which is filed praying for condonation of delay in filing the aforesaid appeal under Section 260A of the Income Tax Act, 1961. The delay which is sought to be condoned is of 230 days.

2. The respondent-assessee is represented by Mr. Bhatia. He has vehemently opposed the interim application and prayed that the application be dismissed. However, we find that it is in the interest of

justice that such objection as raised by Mr. Bhatia ought not to prevent us from condoning the delay in filing of the present appeal. Even otherwise the respondent-assessee has not opposed this application by filing any reply affidavit till date.

3. Having perused the memo of the application and considering the period of delay, in our opinion, the reasons as set out in the application certainly provide for an appropriate justification and a sufficient cause shown by the applicant in regard to the delay in filing the appeal. It is hence in the interest of justice that the delay is condoned.

4. The interim application is allowed in terms of prayer clause (a).

5. The appeal accordingly be listed for admission, subject to removal of objections, if any, to be removed within a period of eight weeks from today.

6. Disposed of in the above terms. No costs.

[SOMASEKHAR SUNDARESAN, J.] **[G. S. KULKARNI, J.]**

Ashwini Vallakati