

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

INTERIM APPLICATION NO. 1746 OF 2024  
IN  
INCOME TAX APPEAL(IT)(ST) NO. 35267 OF 2022

|                                         |               |
|-----------------------------------------|---------------|
| Pr Commissioner Of Income Tax Central 3 | ...Applicant  |
| Versus                                  |               |
| Adarsh Industrial Estate Pvt Ltd        | ...Respondent |

Mr. Suresh Kumar i/b Mohinee Chougule for Applicant.

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

**Date:** 11 DECEMBER, 2024.

**P.C.**

1. We have heard Mr. Kumar, learned counsel for the Applicant/revenue.
2. By this application, the applicant has prayed for condonation of delay of 139 days in filing the aforesaid appeal under the provisions of Section 260A of the Income Tax Act, 1961.
3. Despite service, none present for the respondent.
4. 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.
5. In the aforesaid circumstances, it is in the interests of justice that the application is allowed. It is accordingly allowed in terms of prayer clause (a).
6. Office objections, if any, be removed within a period of eight weeks from today, failing which the appeal shall stand dismissed without further reference to the Court.

(ADVAIT M. SETHNA, J.)

(G. S. KULKARNI, J.)