

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INTERIM APPLICATION NO. 1820 OF 2024

IN

INCOME TAX APPEAL (L) NO. 32033 OF 2023

Pr. Commissioner of Income Tax - 1

...Applicant/
Appellant

Versus

Amazia Developers Pvt Ltd

...Respondent

Mr. Suresh Kumar, for the Appellant.

None for the Respondent.

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

DATE : OCTOBER 04, 2024

PC :

1. We have heard learned counsel for the applicant 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 339 days.

2. From the record it can be seen that the respondent has been served. The affidavit of service is placed on record. However, the respondent has not been represented. We accordingly proceed to

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dispose of the present application.

3. The position in law in catena of judgments of the Supreme Court in regard to the principles to be followed on condoning the delay, is well settled.

4. Having heard Mr. Suresh Kumar, learned counsel for the applicant-revenue and having perused the averments as made in the application, in our opinion sufficient cause has been made out by the applicant-revenue to condone the delay in filing of the aforesaid appeal.

5. We accordingly allow this application in terms of prayer clause (a).

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

7. Interim application is disposed of in the above terms. No costs.

[SOMASEKHAR SUNDARESAN, J.]

[G. S. KULKARNI, J.]