

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

INTERIM APPLICATION NO. 2109 OF 2024
IN
INCOME TAX APPEAL (L) NO. 31899 OF 2022

Pr Commissioner Of Income Tax Central 3	...Applicant
Versus	
USV private limited	...Respondent

Mr. Suresh Kumar i/b Mohinee Chougule for Applicant.
Mr. Paras Savla a/w Pratik Poddar for Respondent.

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 and Mr. Paras Savla, learned counsel for the Respondent.
2. By this application, the applicant has prayed for condonation of delay of 98 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 written opposition placed on record on behalf of the respondent to this Application, although an oral opposition.
4. 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).
5. 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.)