

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

INTERIM APPLICATION NO. 3026 OF 2024
IN
INCOME TAX APPEAL(IT)(ST) NO. 40410 OF 2022

Pr Commissioner Of Income Tax 8

...Applicant

Versus

Owens Corning India Pvt Ltd

...Respondent

Mr. Suresh Kumar a/w Mohinee Chougule for Applicant.

Mr. Atul Jasani, for Respondent.

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

Date: 20 DECEMBER, 2024.

P.C.

1. We have heard Mr. Kumar, learned counsel for the Applicant/revenue and Mr. Atul Jasani, learned counsel for the respondent.

2. By this application, the applicant has prayed for condonation of delay of 178 days in filing the aforesaid appeal under the provisions of Section 260A of the Income Tax Act, 1961.

3. Mr. Atul Jasani, learned counsel for the assessee has vehemently opposed this application..

4. We have perused the averments as made in the application, which make out a sufficient case for the delay to be condoned.

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.)