PVR

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

INTERIM APPLICATION NO. 178 OF 2024
IN
INCOME TAX APPEAL (L.) NO.4010 OF 2023

Pr. Commissioner of Income Tax -41 ...Appellant
Vs.
Harshita Ramesh Kataria ...Respondent

Mr. Suresh Kumar for Appellant.
None for Respondent.

CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
DATED: 6 August 2024

P.C.

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. The delay which is sought to be condoned is of 10 days.

2. None appears for the respondent although served. The position in law in catena of judgments of the Supreme Court in regard on the principles to be followed on condoning the delay, is well settled.

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

4. The application is hence 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 six weeks from today.

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

(SOMASEKHAR SUNDARESAN, J.) **(G. S. KULKARNI , J.)**