

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

INTERIM APPLICATION NO. 236 OF 2024

IN

INCOME TAX APPEAL(IT)(ST) NO. 1360 OF 2023

Pr. Commissioner Of Income Tax Central 2

...Applicant

Versus

Atul A. Sanghvi

...Respondent

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

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

Date: 20 DECEMBER, 2024.

P.C.

1. We have heard Mr. Suresh Kumar, learned counsel for the Applicant/revenue.
2. By this application, the applicant has prayed for condonation of delay of 3 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 written opposition placed on record on behalf of the respondent to this application, although an oral opposition.
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.)