IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO. 304 OF 2024
IN
INCOME TAX APPEAL(IT)(ST) NO. 28312 OF 2023

Commissioner Of Income Tax It 4 ...Applicant
Versus
Shinhan Bank ...Respondent

Mr. Suresh Kumar a/w Mohinee Chougule for Applicant.
Ms. Jasmin Amalsadvala a/w Mr. Bhavesh Bhatia i/b Lumiere Law Partners 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 Ms. Jasmin Amalsadvala learned counsel for the respondent.

2. By this application, the applicant has prayed for condonation of delay of 132 days in filing the aforesaid appeal under the provisions of Section 260A of the Income Tax Act, 1961.

3. Ms. Jasmin Amalsadvala, 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.)**