KIRAN KAWRE

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

INTERIM APPLICATION NO. 311 OF 2024
IN
INCOME TAX APPEAL (L) NO. 28644 OF 2022

Pr.commissioner Of Income Tax 4 ...Applicant
Versus
Nagpal Landmark ...Respondent

Mr. Suresh Kumar for the Applicant.
None for Respondent.

CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
DATED: 20 SEPTEMBER 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 71 days.

2. Learned counsel for the Applicant has placed on record affidavit of service. However, the respondent is not represented.

3. Having perused the memo of the application and considering the 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 in regard to the delay in filing the appeal. The position in law as laid down in catena of judgments in regard to the principles to be followed on condoning the delay, is well settled. 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 four weeks from today.

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

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