S.R.JOSHI

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

INTERIM APPLICATION NO.464 OF 2024
IN
INCOME TAX APPEAL (L)NO. 28977 OF 2022

Pr. Commissioner of Income Tax, Central 3 … Applicant

Versus

Shruti Lodha …Respondent

Ms. Swapna Gokhale, for the Applicant.
None for the Respondent.

SMITA RAJNIKANT JOSHI Digitally signed by SMITA RAJNIKANT JOSHI Date: 2024.10.21 13:02:55 +0530

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 16th OCTOBER, 2024

P.C.

We have 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 72 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 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 with regard to the delay in filing the Appeal. The position in law as laid down in catena of judgments with regard to the principles to be followed on condoning the delay, is well settled. Hence, it is in the interests of justice that the delay is condoned.

4 The Interim 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 aforesaid terms. No costs.

(FIRDOSH P. POONIWALLA, J.) (G. S. KULKARNI , J.)