

KIRAN KAWRE

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

**INTERIM APPLICATION NO. 993 OF 2024  
IN  
INCOME TAX APPEAL (L) NO. 13122 OF 2023**

|                                      |               |
|--------------------------------------|---------------|
| Pr Commissioner Of Income Tax 1 Pune | ...Applicant  |
| Versus                               |               |
| Coca Cola India Pvt. Ltd.            | ...Respondent |

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Mr. Suresh Kumar for the Applicant.  
Ms. Priyanka Mitra i/by Cyril Amarchand Mangaldas for Respondent.

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**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 178 days.
2. The position in law in catena of judgments in regard to the principles to be followed on condoning the delay, is well settled.
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 is shown by the applicant in

regard to 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 four weeks from today.
6. Disposed of in the above terms. No costs.

(SOMASEKHAR SUNDARESAN, J.)

(G. S. KULKARNI, J.)