

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO. 3501 OF 2024
IN
INCOME TAX APPEAL (IT)(ST) NO. 6628 OF 2020

Ashok M Seth	...Applicant
Versus	
Assistant Commissioner Of Income Tax	
Central Circle 13	...Respondent

Mr. Sameer Dalal and Aasifa Khan, for the Applicant.
Ms. Mamta Omle, for the Respondent.

PALLAVI
MAHENDRA
WARGAONKAR

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

DATE : 11 DECEMBER 2024

P.C.:

1. We have heard the learned counsel for the parties on this application which prays for setting aside the order dated 30 December 2021 by which the appellant's appeal filed under Section 260A of the Income Tax Act came to be rejected in pursuance of a notice dated 29 November 2021 issued by coordinate bench of this Court.
2. There is a delay of 994 days in filing the Interim Application.
3. At the outset, we may observe that the date on which the rejection of the appellant's application has taken place was also the period falling under the COVID pandemic and in respect of which the orders were passed by the Supreme Court extending the period of limitation.

4. Be that as it may, we have perused the averments as made in the application as also having considered the objections which are raised in the reply affidavit filed on behalf of the respondent – revenue, we are of the opinion that the dismissal of the appeal which has been rejected in pursuance of the notice of this Court needs to be restored to the file of this Court.

5. We are informed that there is also a delay in filing of the appeal as the separate application praying for condonation of delay has been filed. This can be considered on its own merits as and when the same is listed. However, in so far as the present application is concerned, we are of the opinion that it is in the interest of justice the prayers as made in the application are allowed.

6. Interim Application is allowed in terms of prayer clause (a) and (b) subject to cost of Rs.10,000/- to be deposited with the Original Side Library, High Court within a period of two weeks from today.

[ADVAIT M. SETHNA, J.]

[G. S. KULKARNI, J.]