Esha

IN THE HIGH COURT OF BOMBAY AT GOA

MISC. CIVIL APPLICATION NO. 162 OF 2024
IN
TAX APPEAL NO. 2593 OF 2023 (F)

INCOME TAX OFFICER (INTERNATIONAL TAXATION) ... APPLICANT

Versus

M/S SHREE BALAJI CONCEPTS ... RESPONDENT

***

Ms. Susan Linhares, Standing Counsel for the Applicant.

Mr. Hanumant D. Naik, Advocate for the Respondent.

CORAM: BHARATI DANGRE & ASHISH SAHADEV CHAVAN, JJ.

DATED: 3rd SEPTEMBER 2025

P.C:

1. Miscellaneous Civil Application No. 162 of 2024 seek condonation of delay of 373 days in filing the present Appeal, raising a challenge to the order dated 13.05.2022 passed by the Income Tax Appellate Tribunal.

2. We have heard Ms. Linhares for the Applicant and perused the Application.

3. The Application attribute the delay caused due to procedural difficulties in obtaining the approval for filing the Tax Appeal and the Application specifically plead thus:

"4. The Applicant states that certified copy of the impugned Order dated 13.05.2022 was received by the office of the Commissioner of Income Tax (CIT) International Taxation, Bangalore on 01.07.2022. Thereafter on 13.07.2022 the Pr. Commissioner of Income Tax (OSD) (International Taxation) at Bengaluru, forwarded the same to the office of the DCIT (IT), Circle 2(1), Bangalore calling for scrutiny report. However, inadvertently the same was not forwarded to the ITO (IT) Panaji at the same time. Due to this lapse, there was delay in submitting the scrutiny report by the ITO(IT), Panaji.

5. The Applicant states that on receiving the Scrutiny report from the ITO(IT) Panaji, Goa, the office of the Joint Commissioner (International Taxation) Bengaluru vide letter date 08.08.2023 forwarded the file to the Pr. CIT (OSD), (International Taxation), Bengaluru.

6. The Applicant states that 11.08.2023, the letter dated 08.08.2023 and file was put up by the ACIT to the CIT for perusal and approval. The Office of the CIT (Int. Taxn.) Bengaluru vide letter dated 14.08.2023 put up the file to the Chief Commissioner of Income Tax, South Zone, Bangalore for proposal for filing further appeal to the High Court. On 28.08.2023, the CIT (IT) put up this notings and the file was put up to the CCIT(IT) SZ for necessary approval for filing appeal to the High Court. The CCIT(IT)SZ approved the proposal for filing the appeal on 28.08.2023.

7. The Applicant states that the file was thereafter put up to the DGIT (Inv.) for necessary concurrence for filing appeal to the High Court, which was agreed to on 29.08.2023. Thereafter, the ACIT (HQ) vide letter put up the file to the Pr.CIT (Int. Taxn.), Bengaluru for approval for further appeal before the Hon'ble High Court.

8. The Applicant states vide letter dated 05.10.2023, the office of the CIT (Int.Taxn) Benglore authorized the Standing Counsel to file the appeal. The case papers for filing the Tax Appeal was received by the Standing Counsel on 25.10.2023 by post. Thereafter, the Tax Appeal came to be drafted and filed on 06.11.2023."

4. The Application is strongly opposed by Mr. Naik representing the Respondent and he would in specific, invite our attention to paragraph 9 of the appeal memo where certain different dates are given. According to him, the statements made in paragraph 9 of the Application are incorrect and in his words "false".

5. However, we have considered the said submission, but what we find is that the Application has given specific reasons in paragraphs 4 to 7 and we find the reasons to be justifiable as it is for some administrative reasons that the delay has occasioned, which in our opinion deserve to be condoned. In any case, it is open for the Assessee/Respondent to contest the Appeal on merits and therefore, in the interest of the Revenue, which involve larger public interest, we deem it appropriate to condone the delay.

The Miscellaneous Civil Application is made absolute in terms of its prayer clause.

6. We direct the listing of the Appeal for hearing on 10.09.2025.

ASHISH SAHADEV CHAVAN, J. **BHARATI DANGRE, J.**

Signed by: ESHA SAINATH VAIGANKAR
Designation: Personal Assistant
Date: 03/09/2025 20:16:20