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

**INTERIM APPLICATION NO. 334 OF 2024  
IN  
INCOME TAX APPEAL (L) NO. 22129 OF 2023**

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Commissioner of Income Tax  
(International Taxation) – 3

.. Applicant

**Versus**

Kalpesh R. Jhaveri

.. Respondent

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**Mr. Subir Kumar** a/w Niyanta Trivedi, Advocates for the  
Applicant.

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.  
DATE: AUGUST 6, 2025.**

**P. C.**

1. This Interim Application is filed by the Revenue seeking condonation of delay of 63 days in filing the above Appeal. The learned Advocate appearing on behalf of the Appellant – Revenue states that the above Interim Application as well as the papers and proceedings in the above Appeal Memo have been served on the Respondent as evidenced by the Affidavit of Service, dated 2<sup>nd</sup> August 2025.

2. Having heard the learned Counsel for the Applicant / Appellant and after perusing the Interim Application, we are satisfied with the explanation given for the delay. Accordingly, the delay is condoned.

3. Now that the delay is condoned, the Advocates for the Appellant shall remove all other office objections, if any, within a period of 4 weeks from today, failing which the above Appeal shall stand dismissed without further reference to the Court.

4. The above Interim Application is disposed of in the aforesaid terms. However, there shall be no order as to costs.

5. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

**[FIRDOSH P. POONIWALLA, J.]**

**[B. P. COLABAWALLA, J.]**