IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INTERIM APPLICATION NO.750 OF 2024
IN
INCOME TAX APPEAL (L) NO. 20992 OF 2023

Crest Paper Mills Ltd .. Applicant/Orig.Appellant

Versus

Dy. Commissioner of Income Tax
9 (2) (2), Mumbai .. Respondent

***Mr. Ajay R. Singh**, with Mr. Akshay A. Pawar, Advocates for the Appellant/Applicant.*

***Mr. Suresh Kumar**, Advocates for the Respondent.*

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.

DATE: JULY 9, 2025

P. C.

1. The above Interim Application is filed seeking a condonation of delay of 1484 days in filing the above Appeal. The explanation given for this delay has been explained in great detail in paragraphs 3 and 4 of the Interim Application.

2. To put it in a nutshell, the impugned order was passed by the ITAT on 19th December 2018, and which was received by the Applicant on 11th

March 2019. Since according to the Petitioner, there were errors apparent on the face of record in the impugned order, they filed a Miscellaneous Application under Section 254 (2) of the Income Tax Act, 1961 seeking a rectification of the impugned order. This Miscellaneous Application was filed on 15th April 2019. Finally, the aforesaid Miscellaneous Application was heard on 13th January 2023 and was disposed of on 20th February 2023. In the order passed in the Miscellaneous Application, one ground was restored and others were dismissed by the ITAT. The Appeal filed before this Court under Section 260A challenging the original order passed by the ITAT dated 19th December 2018 is filed on 31st July 2023. It is in these circumstances that the delay has occurred.

3. Having heard the learned counsel appearing on behalf of the Applicant/Appellant as well as Mr. Suresh Kumar, the learned advocate appearing on behalf of the Respondent/Revenue, we are satisfied with the explanation given for the delay.

4. In view of the foregoing discussion, the following order is passed:-

i. Interim Application is allowed in terms of prayer clause (a) which reads thus:-

> *"a) That the delay of 1484 days in filing the above appeal may be condoned and the matter may be heard and decided on merits."*

ii. The delay is condoned subject to the Applicant paying a sum of Rs.50,000/- as costs to the High Court Employees Medical Welfare Fund at Mumbai within a period of two weeks from today. The payment shall be made through RTGS in the following accounts, the details of which are as under:-

> ***Account Name: The High Court Employees Medical Welfare Fund at Mumbai.***
>
> ***Bank Name and Branch: Bank of India, Mumbai (Main) Branch.***
>
> ***Account No:000120110001337***
>
> ***IFSC Code: BKID0000001.***

iii. If the aforesaid payment is not made within the stipulated period, the above Interim Application shall stand dismissed without further reference to the Court, and consequently, so will be the Appeal.

5. The Interim Application is disposed of in the aforesaid terms.

6. 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.]**

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