

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

INTERIM APPLICATION NO.1790 OF 2024
IN
INCOME TAX APPEAL (L)30742 OF 2023

Principal Commissioner of Income Tax 1

Applicant

versus

HSBC Professional Services India Pvt.Ltd.

Respondent

Mr.Suresh Kumar for Applicant.

Mr.P.C.Tripathi i/by Mr.Atul K.Jasani for the Respondent.

**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**

DATE: 19th December 2025

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 19 days. On the Respondent/Assessee being served, the Respondent is represented by Mr.P.C.Tripathi, learned counsel. There is no written opposition filed to this application. Mr.P.C.Tripathi although has orally opposed this application, he would not dispute the well settled position in law in a catena of judgments of the Supreme Court in regard to the principles to be followed on condonation of delay and more particularly he would not dispute that, in the clear facts and circumstances of the case, as set out in the memo of the application, the Applicant/Revenue ought not to suffer or be rendered remediless in pursuing the Appeal, which seeks to raise a substantial question of law as raised in the memo of the Appeal.

2. In the aforesaid circumstances, having perused the memo of the application and considering the period of delay not being very gross, in our opinion, the reasons as set out certainly provide for an appropriate justification and a sufficient cause 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.

3. The Interim Application is hence allowed in terms of prayer clause (a).
4. The Appeal accordingly be listed for admission, subject to removal of objections, if any, to be removed within ten weeks from today.
5. Interim application stands disposed of in the above terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)