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

INCOME TAX APPEAL (IT) NO. 1028 OF 2024
WITH
INTERIM APPLICATION NO.531 OF 2025

Pr Commissioner Of Income Tax 6 Mumbai ...Appellant
Versus
KL Crescent Infrastructure Pvt Ltd AY. 2011-12
Ita 3242 Mum 2022 ...Respondent

Mr. Akhileshwar Sharma (V.C.) a/w Ms. Shradha Worlikar for Appellant.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 27 November 2025

P.C.:-

1. This is an application for condonation of delay of 185 days in instituting this Appeal. While the explanation for the delay may be satisfactory, we fail to understand how an Appeal under Section 260-A of the Income Tax Act lies against an order disposing of M.A. No.501/MUM/2022 by the ITAT.

2. Mr. Sharma submits that as against the main order passed by the Income Tax Appellate Tribunal in ITA/3242/MUM/2022, in which M.A. No.501/MUM/2022 was passed, we have already admitted ITXA/205/2024 on 6

November 2025.

3. Even if that be so, we are satisfied that no Appeal would lie against the orders simplicitor allowing M.A. No.501/MUM/2022. Therefore, there is no point in condoning this delay.

4. The application for condonation as well as the Appeal itself and the M.A. in such Appeal are dismissed with liberty to the Appellant to take out such proceedings as may be available under the law to challenge the order disposing of M.A. No.501/MUM/2022 in ITA/3242/MUM/2022.

5. All contentions on merits of the order impugned in this Appeal are left open.

6. This Interim Application and the Appeal are disposed of in the above terms. No costs.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**