

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

INTERIM APPLICATION NO.329 OF 2024
IN
INCOME TAX APPEAL (L) NO.26486 OF 2022

Pr.Commissioner of Income Tax Central-4

Applicant

Versus

Swiss Reinsurance Company Limited

Respondents

Mr.Suresh Kumar for Applicant.

Ms.Jasmin Amalsadwala with Mr.Bhavesb Bhatia i/by Mr.Atul Jasani for
Respondent.

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

DATE: 26th September 2025

P.C.

1. We have heard learned counsel for the Applicant 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, 1961. The delay which is sought to be condoned is of 51 days.

2. The assessee is represented by the learned counsel Ms.Jasmin Amalsadwala who has opposed this application.

3. The position in law in catena of judgments of the Supreme Court in regard to the principles to be followed on condoning the delay, is well settled.

4. Having heard Mr.Suresh Kumar, learned counsel for the Applicant- Revenue and the learned counsel for the Respondent and having perused the averments as made in the application, in our opinion, sufficient cause has been

made out by the Applicant-Revenue to condone the delay in filing of the aforesaid appeal.

5. We accordingly allow this application in terms of prayer clause (a).

6. The appeal accordingly be listed for admission, subject to removal of objections, if any, to be removed within four weeks from today.

7. Interim Application is disposed of in the above terms. No costs.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)