IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO. 1087 OF 2024
IN
INCOME TAX APPEAL (L.) NO. 28514 OF 2023

The Principal Commissioner of
Income Tax-2, Mumbai ...Appellant
Vs.
State Bank of India ..Respondent

Mr. N. C. Mohanty for Applicant/Appellant.
Mr. Atul Jasani for Respondent.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.
DATE: 10 OCTOBER 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 77 days.

2. Mr. Jasani, learned counsel for the respondent although has opposed this application, he would not dispute the well settled position in law in catena of judgments of the Supreme Court in regard to the principles to be followed on condoning the delay.

3. Having perused the memo of the application and considering the short period of delay, 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.

4. The application is hence allowed in terms of prayer clause (a).

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

6. Disposed of in the above terms. No costs.

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**