



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO.1911 OF 2024
IN
INCOME TAX APPEAL (L) NO.16526 OF 2024

Shirish M. Dalvi

...Applicant/Appellant

Versus

Commissioner of Income Tax

(Appeals)-33, Navi Mumbai & Anr.

...Respondents

Mr. Prakash D. Shah with Mr. Vishal Khanavkar and Mr. Jas Sanghavi
i/b. Mr. Vishal Khavavkar for Applicant/Appellant.

Mr. Akhileshwar Sharma for Respondent.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 5 February 2025

PC.:-

1. Heard learned counsel for the parties.
2. Though the delay in this case is of 436 days, the explanation given in paragraphs 3, 9, 10 and 11 constitutes sufficient cause.
3. Some time was spent in the proceedings taken out and there was serious handicap on account of health issues detailed in paragraph 10 and 11.
4. In such matters, it is not the length of the delay, but the quality of the explanation which is crucial. Therefore, even after considering the objections raised by Mr. Sharma, learned counsel for the Respondent, we condone the delay in instituting the accompanying appeal.
5. This Interim Application is disposed of.

(Jitendra Jain, J.)

(M. S. Sonak, J.)