

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

INTERIM APPLICATION NO.3413 OF 2024
IN
INCOME TAX APPEAL (L) NO.29878 OF 2023

Principal Commissioner of Income Tax Central 4

Applicant

versus

Khimaji Karamshi Patel

Respondent

Mr.Suresh Kumar for Applicant.
None present 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 52 days. Though the Respondent/Assessee being served, nobody appears for the Respondent. There is no written opposition filed to this application. There cannot be any dispute as to 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 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.)