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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INTERIM APPLICATION NO.3436 OF 2024
IN
INCOME TAX APPEAL (L) NO.4181 OF 2020

M. S. Roadlines

.. Applicant / Appellant

Versus

Income Tax Officer WD 28(2)(2), Mumbai

.. Respondent

Mr. Devendra Jain, Advocate for the Applicant / Appellant.

Mr. Arjun Gupta, Advocate for the Respondent-Revenue.

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: OCTOBER 8, 2025

P. C.

1. The above Interim Application is filed to condone the delay in filing the above Interim Application and to restore the above Appeal.

2. The above Appeal was dismissed pursuant to the notice issued by this Court dated 2nd May, 2022. This notice directed that all office objections *interalia* in all Income Tax Appeals have to be removed by 31st May, 2022, failing which, the same would stand rejected under Rule 986 of the High Court (Original Side) Rules, 1980. This notice of the High Court is dated 2nd

May, 2022. Since, the office objections were not removed, the above Appeal stood dismissed.

3. We have heard Mr. Jain, the learned Advocate appearing on behalf of the Applicant as well as Mr. Gupta, the learned Advocate appearing on behalf of the Revenue.

4. Though we are not fully satisfied with the explanation for the delay, in order to ensure that the Applicant is not denied an opportunity to raise its grievances on merits, we hereby condoned the delay and restore the above Appeal as well as any Interim Application pending therein to the file of this Court. This, of course, is subject to the Petitioner paying costs of Rs.10,000/- to the High Court Employees Medical Welfare Fund at Mumbai. The aforesaid costs shall be paid through NEFT / RTGS within a period of two weeks from today. The bank account details are as follows :-

Account Name: The High Court Employees Medical Welfare Fund at Mumbai.

Bank Name and Branch: Bank of India, Mumbai (Main) Branch.

Account No:000120110001337

IFSC Code: BKID00000001.

5. It is needless to clarify, if the costs are not paid within a stipulated period, the above Interim Application shall stand dismissed without further reference to the Court.

6. The Interim Application is disposed of in the aforesaid terms.

7. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR , J.]

[B. P. COLABAWALLA, J.]