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

INTERIM APPLICATION NO.2163 OF 2025
IN
INCOME TAX APPEAL (L) NO.16433 OF 2023

Principle Commissioner of Income Tax-3 ... Applicant
versus
Union Bank of India ... Respondent

Mr.Suresh Kumar for Applicant.

None for Respondent

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

DATE: 23rd December 2025

P.C.

1. This application was listed on the earlier occasion i.e. on 22nd December 2025 when following order was passed :

> "1. Mr.Suresh Kumar, learned counsel for the appellant, has tendered the affidavit of service. None appears for the respondent.
> 2. To enable the respondent to have another chance to appear in the matter, stand over to 23 December 2025."

2. Today again the Respondent is not represented despite service. In this view of the matter, we proceed to hear Mr.Suresh Kumar, learned advocate for the Applicant.

3. 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. The delay which is sought to be condoned is of 356 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.

4. 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.

5. The Interim Application is hence allowed 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 ten weeks from today.

7. Interim application stands disposed of in the above terms. No costs.

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