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

INTERIM APPLICATION NO.5639 OF 2025
IN
INCOME TAX APPEAL NO.879 OF 2025
WITH
INCOME TAX APPEAL NO.879 OF 2025

Standard Chartered Bank ...Applicant
Versus
Asst. Commissioner of Income Tax
(IT)(4(2)(2) ...Respondent

WITH
INTERIM APPLICATION NO.5640 OF 2025
IN
INCOME TAX APPEAL (ST) NO.12793 OF 2025
WITH
INCOME TAX APPEAL (ST) NO.12793 OF 2025

Standard Chartered Bank ...Applicant
Versus
Asst. Commissioner of Income Tax
(IT)(4(2)(2) ...Respondent

Mr. J.D. Mistri, Senior Advocate, Mr. Manish Kanth, Mr. Pulkit Pandey, for Applicant/Petitioner.

Ms. Shilpa Goel, for Respondents.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 3 November 2025

P.C.:-

1. Heard learned counsel for the parties.

2. The learned counsel for the parties agree that both these Interim Applications seeking condonation of delay of 216 days in instituting the accompanying appeals could be disposed of by a common order.

3. After the Tribunal made its order on 15 March 2024, the Applicants lodged Miscellaneous Applications on 7 August 2024 for correcting the said order within the period prescribed for such purpose. Such applications, however, were rejected by the Tribunal on 16 December 2024. These appeals have been filed on 16 April 2025.

4. The delay was due to the Applicants' pursuit of their Miscellaneous Applications. This reason can be accepted. However, we note that even after these, the Interim Applications were dismissed by order dated 16 December 2024 but received by the Applicants/Appellants on 3 January 2025; the Appeals were not filed immediately but were filed only on 16 April 2025.

5. The Appeals challenge the Tribunal's original order dated 15 March 2024. Mr Mistry has clarified that the order of 16 December 2024 is not being challenged in these Appeals. This is perhaps because no appeal would lie against the orders rejecting the Miscellaneous Applications, and the Appellants may have to resort to some other remedy. Therefore, based on the premise that these Appeals have been filed within 120 days of the rejection of the Miscellaneous Applications, it does not mean that the Appeals were filed within the limitation.

6. Nevertheless, we are satisfied that the Appellants were pursuing the matter before the Tribunal. Most of the delay was because of the pendency of the Miscellaneous Applications. The delay post 3 January 2025 has also been explained, and the prejudice, if any, can always be compensated in terms of costs. The delay is also not inordinate.

7. Accordingly, we condone the 216-day delay in filing these appeals. The Applicants/Appellants shall pay the cost of Rs.25,000/- to the Respondents within four weeks of the uploading of this order.

8. Mr Mistry, on instructions, states that such cost would be paid within the timeline now indicated by this order.

9. These Interim Applications are disposed of in the above terms.

10. All concerned are to act upon an authenticated copy of this order.

(Advait M. Sethna, J) **(M.S. Sonak, J.)**