

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

**INTERIM APPLICATION NO.1932 OF 2026
IN
INCOME TAX APPEAL (L) NO.5279 OF 2023**

Principal Commissioner of Income Tax-8, Mumbai .. Applicant

In the matter between:-

Principal Commissioner of Income Tax-8, Mumbai .. Appellant

Versus

Advait Entertainment Pvt Ltd .. Respondent

Dr. Dhanlaxmi Iyer a/w P. A. Narayanan, Advocates for the Appellant/Revenue.

Mr. Jitendra Singh a/w Shivali Mhatre, Advocates for the Respondent.

**CORAM : B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : APRIL 15, 2026**

P. C.

1. The above Interim Application is filed seeking a Condonation of Delay of approximately 372 days in filing the above Appeal. Though we are not fully satisfied with the explanation given, in order to ensure that the Appellant is not denied an opportunity to raise their grievances on merits, we hereby condone the delay.

2. Now that the delay is condoned, the advocates for the Applicant-Appellant shall remove all other office objections within a period of 2 weeks from today, failing which, the above Appeal shall stand dismissed without further reference to the Court.

3. The Interim Application is disposed of in the aforesaid terms. However, there shall be no order as to costs.

4. 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.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]