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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INTERIM APPLICATION NO.2234 OF 2024

IN

INCOME TAX APPEAL (L) NO. 2289 OF 2024

Pr Commissioner Of Income
Tax 2

...Applicant

Versus

Eclerx Services Ltd

...Respondents

Mr. N.C.Mohanty, for Applicant.

Mr. Atul K. Jasani, for Respondent.

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

DATE: 27 MARCH 2026

P.C.

1. This is an interim application filed on behalf of the applicant/Revenue praying for condonation of delay in filing the aforesaid income tax appeal under Section 260A of the Income Tax Act, 1961. The delay is of 52 days.

2. The principles on law in condonation of delay are well settled, which are not being disputed at the Bar. There is, however, oral opposition to this application on behalf of the respondents.

3. Having perused the memo of the application and considering the period of delay, we are of the opinion that, in the interest of justice, the delay deserves to be condoned.

4. The application is allowed in terms of prayer clause (a).

5. Let objections, if any, be removed within eight weeks from today.
6. List the appeal for admission on **12th June 2026**.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)