

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

INTERIM APPLICATION NO.2304 OF 2024
IN
INCOME TAX APPEAL (L) NO.1632 OF 2024

The Principal Commissioner of Income Tax 4 Mumbai
versus

Applicant

The Official Liquidator Bombay High Court

Respondent

Mr.Y.S.Bhate for Applicant.

None for Respondent

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

DATE: 8th May 2026

P.C.

1. 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 Respondents are served however, they are not represented, as Mr.Bhate would state. The delay which is sought to be condoned is of 48 days. Although the Respondent/assessee is served, however, none appears for the Respondent/Assessee. There is no written opposition filed to this application. Considering the well settled position in law in a catena of judgments of the Supreme Court in regard to the principles to be followed on condoning the delay, and 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.

2. 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.

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

4. The appeal accordingly be listed for admission, subject to removal of objections, if any, to be removed within eight weeks from today.

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

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)