Vartak

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

INTERIM APPLICATION NO. 3786 OF 2025
IN
INCOME TAX APPEAL (ST) NO. 38487 OF 2024

Principal Commissioner Of Income Tax 4 Mumbai ...Applicant
Versus
M/s. Morgan Stanley India Company Pvt Ltd ...Respondent

Ms. Shilpa Goel for Applicant.
Ms. Renita Alex with Ms. Ruhi Konuri i/b. India Law Alliance for Respondents.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.
DATE: 11 JUNE 2026

P.C.

1. We have heard learned counsel for the parties 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 prayed for to be condoned is of 176 days. There is no written opposition filed to this application by the learned counsel for the Revenue.

2. In the aforesaid circumstances, having perused the memo of the application and considering the period of delay not being 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 accordingly allowed in terms of prayer clause (a). Interim application stands disposed of in the above terms. No costs.

4. Let the office objections, if any, be removed within a period of 8 weeks from today.

5. The appeals accordingly be listed for admission on **11 September 2026.**

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