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

INTERIM APPLICATION NO. 3928 OF 2024
IN
INCOME TAX APPEAL (L.) NO. 38170 OF 2024

Pr Commissioner of Income Tax 8 Mumbai ...Applicant
Versus
Piramal Enterprises Ltd. ...Respondent

AND
INTERIM APPLICATION NO. 3929 OF 2024
IN
INCOME TAX APPEAL (ST) NO. 38146 OF 2024

Pr Commissioner Of Income Tax 8 Mumbai ...Applicant
Versus
Nicholas Piramal Enterprises Ltd. ...Respondent

AND
INTERIM APPLICATION NO. 3930 OF 2024
IN
INCOME TAX APPEAL (ST) NO. 38224 OF 2024

Pr Commissioner Of Income Tax 8 Mumbai ...Applicant
Versus
Nicholas Piramal Enterprises Ltd. ...Respondent

AND
INTERIM APPLICATION NO. 3932 OF 2024
IN
INCOME TAX APPEAL (ST) NO. 38174 OF 2024

Pr Commissioner Of Income Tax 8 Mumbai ...Applicant
Versus
Nicholas Piramal Enterprises Ltd.
...Respondent

AND
INTERIM APPLICATION NO. 3933 OF 2024
IN
INCOME TAX APPEAL (ST) NO. 38153 OF 2024

Pr Commissioner Of Income Tax 8 Mumbai ...Applicant

Versus
Nicholas Piramal Enterprises Ltd. ...Respondent

AND
INTERIM APPLICATION NO. 3934 OF 2024
IN
INCOME TAX APPEAL (ST) NO. 38178 OF 2024

Pr Commissioner Of Income Tax 8 Mumbai ...Applicant
Versus
Nicholas Piramal Enterprises Ltd. ...Respondent

Mr. P. A. Narayanan for the Applicants.
Mr. Atul Jasani for the Respondents.

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

P.C.

1. We have heard learned counsel for the parties on these interim applications which are filed praying for condonation of delay in filing the aforesaid appeals under Section 260A of the Income Tax Act. The delay which is sought to be condoned is of 100 days. There is no written opposition filed to these applications by the learned counsel for the Revenue.

2. In the aforesaid circumstances, having perused the memo of the applications 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 applicants in regard to the delay in filing the appeals. It is hence in the interest of justice that the delay is condoned.

3. The applications are accordingly allowed in terms of prayer clause (a). Interim applications stand 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.)**