*rsk*

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

**INTERIM APPLICATION NO.683 OF 2025**
**IN**
**INCOME TAX APPEAL (L) NO.1277 OF 2025**

Ushaben Hitendra Ghadia : Applicant-Appellant.

*Versus*

The Deputy Commissioner of Income Tax
Central Circle 1 (1) : Respondent.

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**Mr. Bhavik Chheda i/b Geetashri Bejjanki** for the Applicant-Appellant.
**Mr. Akhileshwar Sharma** for the Respondent.

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**CORAM M. S. Sonak &**
**Jitendra Jain, JJ.**
**DATED: 06 JANUARY 2026**

**PC:-**

1. Heard learned counsel for the parties.

2. This application seeks condonation of delay of about 504 days in instituting this appeal. The explanation is that after the impugned order was made the assessee filed a miscellaneous application seeking rectification. The assessee was under the impression that if rectification is allowed there would be no necessity for instituting an appeal.



3. The Miscellaneous application was however disposed of on 16 October 2024. Thereafter, the applicant was advised to

institute this appeal which was filed on 14 January 2025.

4. In the peculiar facts of this case, we think that the applicant was acting *bonafide* and consequently, there is sufficient cause to condone this delay. The applicant was *bonafide* pursuing this application for rectification and believed that if the same is allowed, there would be no occasion for filing an appeal. After the rectification application was disposed of within reasonable period, the appeal has been filed.

5. On cumulative consideration of the above facts and circumstances which make out a case for sufficient cause, we condone the delay and dispose of Interim Application 683 of 2025.

6. Registry to now number the appeal and place it for admission on 27 January 2026.

**(Jitendra Jain, J.)** **(M. S. Sonak, J.)**