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

INTERIM APPLICATION NO.934 OF 2025
IN
INCOME TAX APPEAL (L) NO.5234 OF 2025

Pr. Commissioner of Income
Tax-5, Mumbai ...Applicant/Appellant

Versus

M/s. Vodafone Idea Limited ...Respondent

AND
INTERIM APPLICATION NO.938 OF 2025
IN
INCOME TAX APPEAL (L) NO.5210 OF 2025

Pr. Commissioner of Income
Tax-5, Mumbai ...Applicant/Appellant

Versus

M/s. Vodafone Idea Limited ...Respondent

Mr. Vikas T. Khanchandani for Applicant/Appellant in both IAs.
Mr. Jitendra Singh a/w Ms. Shivali Mhatre for Respondent in both IAs.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATED : 6 January 2026

PC.:-

1. Heard Mr. Khanchandani for the Applicant and Mr. Singh for the Respondent.

2. These Interim Applications seek condonation of delay of 53 days in instituting the appeals.

3. The reasons for the delay have been set-out in paragraph 4, 5 and 6. On perusing the same, we are satisfied that the sufficient cause is made out. The delay is not inordinate.

4. The learned counsel for the Respondent opposes the condonation by submitting that the cause shown is not sufficient. He pointed out that the blame was sought to be apportioned on the counsel and that could not be a ground for condonation.

5. On perusing the Interim Applications, we find that this delay of 53 days, which was not inordinate, was caused for a variety of reasons, none of which would be styled as *malafide* or deliberately dilator. One of the reasons concerns the standing counsel who, on account of his engagements, could not immediately institute the appeal.

6. We are, accordingly, satisfied that there is sufficient cause shown for condonation of delay. The Interim Applications are allowed and the delay of 53 days in instituting these appeals are hereby condoned.

7. Mr. Khanchandani states that office objections will be cleared within four weeks from today. Upon such clearance, the appeals should be placed for 'Admission'.

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