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

INTERIM APPLICATION NO.1863 OF 2025  
IN  
INCOME TAX APPEAL (L) NO.10884 OF 2025

Pr Commissioner of Income  
Tax-5, Mumbai

: Applicant-Appellant

*Versus*

Nakodiam Diamonds Private  
Limited

: Respondent.

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Mr. Eshaan Sarrop i/b Mr. Vikas T. Khanchandani for the  
Applicant-Appellant.

Mr. Sameer Dalal for the Respondent.

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CORAM M. S. Sonak &  
Jitendra Jain, JJ.  
DATED: 07 JANUARY 2026

PC:-

1. Heard learned counsel for the parties.
2. This application seeks condonation of delay of 28 days in instituting the appeal.
3. On perusing the averments in the Interim Application, we are satisfied that sufficient cause has been shown. Even the delay is not inordinate. Accordingly, we condone this delay.
4. Interim Application is disposed of.

(Jitendra Jain, J.)

(M. S. Sonak, J.)