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

INTERIM APPLICATION NO.4422 OF 2025
IN
INCOME TAX APPEAL (L) NO.38452 OF 2024

Principal Commissioner of Income Tax 4 Mumbai ... Applicant
versus
Morgan Stanley India Company Pvt.Ltd. ... Respondent

Ms.Shilpa Goel for Applicant.

Adv.Renita Alex i/by India Law Alliance for Respondent.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.

DATE: 8th May 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 which is sought to be condoned is of 176 days. On the Respondent/assessee being served, the Respondent is represented by Ms.Renita Alex, learned counsel. There is no written opposition filed to this application. Ms.Renita Alex although has orally opposed this application, she would not dispute the well settled position in law in a catena of judgments of the Supreme Court in regard to the principles to be followed on condoning the delay, and more particularly she would not dispute that, in the clear facts and circumstances of the case, as set out in the memo of the application, the Applicant/Revenue ought not to suffer or be rendered remediless in pursuing the

appeal, which seeks to raise a substantial question of law as raised in the memo of the appeal.

2. In the aforesaid circumstances, having perused the memo of the application 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 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 hence allowed in terms of prayer clause (g).

4. The appeal accordingly be listed for admission, subject to removal of objections, if any, to be removed within eight weeks from today.

5. Interim application stands disposed of in the above terms. No costs.

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