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

INTERIM APPLICATION NO.7317 OF 2025
IN
REVIEW PETITION (L) NO.33305 OF 2025
IN
WRIT PETITION NO.1462 OF 2015

Pantheon Infrastructure Private Limited .. Applicant

In the matter between:

Pantheon Infrastructure Private Limited .. Petitioner

Versus

The Union of India through the Ministry
of Commerce and Industry and Ors. .. Respondents

Mr. J. D. Mistri, Senior Advocate, with Mr. Aniket Agrawal, Ms. Sofiya Shanmugam i/b Vaish Associates, Advocates for the Applicant Petitioner.

Dr. Dhruti Kapadia, Advocate for the Respondent No.1, 2, 4 and 5.

Mr. Abhishek R. Mishra, Advocates for the Respondent Nos.3, 6 and 7.

**CORAM: B. P. COLABAWALLA &
JITENDRA JAIN, JJ.**

DATE: MARCH 24, 2026

P. C.

1. The above Interim Application is filed seeking condonation of delay of 169 days in filing the above Review Petition.

2. The explanation for the delay has been set out from paragraphs 5 to 13 of the above Interim Application.

3. The Interim Application was vehemently opposed by the learned advocate appearing on behalf of Respondent Nos.3, 6 and 7 as well as the learned advocate appearing on behalf of Respondent Nos.1, 2, 4 and 5. As far as Respondent Nos.3, 6 and 7 are concerned, they have also filed an affidavit opposing the condonation of delay. To put it in a nutshell, it is the case of all the Respondents that no “sufficient cause” is made out for condoning the delay.

4. Having heard the learned Senior Counsel appearing on behalf of the Review Petitioner, as well as the learned advocates appearing for the respective Respondents, we are satisfied with the explanation given for the delay in filing of the above Review Petition. The explanation given, as stated earlier, is set out from paragraphs 5 to 13 of the Interim Application. For the sake of convenience paragraphs 5 to 13 are reproduced hereunder:

“5. It is respectfully submitted that the delay of 169 days in filing the present review petition is completely unintentional and has occurred for bona fide reasons as explained hereunder:

6. This Hon'ble Court passed the judgement and final order on 28.03.2025 dismissing the writ petition filed by the Review Petitioner.

7. Aggrieved by the said Judgment, the Review Petitioner on or around 10.06.2025, approached the present Counsels [viz., M/s. Vaish Associates Advocates, a Law Firm] for filing a Special Leave Petition ('SLP') before the Hon'ble Supreme Court. The limitation to file such SLP was due to lapse on 14.07.2025 (since 90 days were expiring on 26.06.2025 i.e., during the vacations in Hon'ble Supreme Court).

8. The Counsels, after receiving confirmation of engagement from the Review Petitioner 19.06.2025, began the process of drafting the SLP.

9. After thoroughly perusing the record and discussing the matter with the office-bearers of the Review Petitioner, the Counsels, on or around 07.07.2025, advised the Review Petitioner that, considering the stand taken before this Hon'ble Court in Writ Petition No.1462 of 2015, wherein, the Counsel representing the Review Petitioner had (on a mistaken belief) given up the challenge to the order dated 03.02.2014 passed by the DIPP, which formed the very basis of the Notification dated 26.03.2014 withdrawing the deduction under section 80IA(4) of the Act, it would be advisable to approach this Hon'ble Court by way of a Review Petition, instead of filing an SLP.

10. It was the advice of the present Counsels that the adjudication on the challenge to rejection order dated 03.02.2014 was fundamental and essential in order to mount an effective challenge in relation to the principle grievance of the Review Petitioner against the Notification dated 26.03.2014 issued by the CBDT rescinding the deduction under section 80IA of the Act, inasmuch as the said notification was premised solely upon the rejection order dated 03.02.2014 issued by the DIPP; however, since the challenge to the rejection order dated 03.02.2014 was acquiesced before this Hon'ble Court (on a mistaken belief/ without instruction), a review petition and not an SLP, was the better advised course of action, in order to rectify the said error in law.

11. Once the engagement with regard to filing of the present review petition was finalized, substantial time was consumed in extraction of documents, discussion with Review Petitioner on clarification of important facts and drafting of the review petition. As a result, after completing all formalities, the review petition was filed before this Hon'ble Court on 13.10.2025.

12. Since the relevant documents/ records and details pertaining thereto, material for the adjudication of the present Review Petition being very old i.e., more than 20 years and spread over multiple dates/ occasions which contributed in time consumed in filing the present Review Petition.

13. In view of the aforesaid, there occurred bona fide and unintentional delay of 169 days in filing the present Review Petition against the judgement and final order dated 28.03.2025.”

5. We find this explanation to be reasonable and hence we hereby condone the delay in filing the above Review Petition.

6. Now that the delay is condoned, all other office objections in the Review Petition shall be removed within a period of two weeks from today.

7. The above Interim Application is disposed of in the aforesaid terms. However there shall be no order as to costs.

8. Now, with the consent of the parties, we list the above Review Petition on 18th April 2026. We have made it clear to all the parties that no adjournment will be granted on any ground whatsoever and the Review Petition shall be argued on merits.

9. This order will be digitally signed by the Private Secretary/Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[JITENDRA JAIN, J.]

[B. P. COLABAWALLA, J.]