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

## NOTICE OF MOTION NO.192 OF 2008 IN INCOME TAX APPEAL (L) NO.62 OF 2008

The Commissioner of Income Tax .. Appellant Om Prakash & Co. .. Respondent

Mr.P.S.Sahadevan for the Appellant. None for the Respondent.

> DR.S.RADHAKRISHNAN & CORAM :-A.V.NIRGUDE, JJ.

30th April, 2008 DATE :

- P.C. 1. Heard the learned Counsel for the parties. Ву Notice of Motion, the Appellant is seeking this condonation of 244 days' delay caused in filing the Perused the affidavit-in-support of the Notice of Motion. It appears that though the Chief Commissioner of Income Tax had granted approval for filing an Appeal on 9.5.2007 the Appeal came to be filed belatedly on 9.1.2008 after a lapse of eight months. We are not satisfied with the reasons given for condonation delay. The reasons given for delay that of getting the draft memo of Appeal prepared and non-availability of Court fee stamps & the administrative difficulties does not appear to be justifiable. No sufficient cause is made out for condonation of delay. Hence, Notice of Motion stands dismissed.
- In view of dismissal of the Notice of Motion, Income Tax Appeal (L) No.62/2008 also stands dismissed.