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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO.2858 OF 2006  
IN  
INCOME TAX APPEAL (L) NO.1517 OF 2006**

The Commissioner of Income Tax

..Appellant

Vs.

M/s.Mal Bros.

..Respondent

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

**CORAM :- DR.S.RADHAKRISHNAN &  
J.P.DEVADHAR,JJ.**

**DATE : 31ST MARCH, 2008**

**P.C.**

1. Heard the learned Counsel for the Appellant.

By this Notice of Motion, the Appellant is seeking the condonation of gross delay of 630 days in filing the above Appeal. We have perused the Notice of Motion and Affidavit-in-support thereof, especially paragraph No.2, from where it is clear that the Chief Commissioner of Income Tax had granted approval for filing the Appeal on 24th November, 2004. However, it took almost two years for the Department to prepare Judicial folder and the same was sent to Ministry of Law for drafting on 14th July,2006 and the approved draft Appeal was received on 26th July,2006 and thereafter, the Appeal has been filed on 18th August, 2006.

2. We are not at all satisfied with the reasons given in the Affidavit in support of the Notice of Motion for such a gross delay of two years to send the file to the Ministry of Law for drafting on 14th July,2006, even after the same was received on 24th November,2004. Hence, the Notice of Motion stands dismissed, as no sufficient cause is shown for condoning delay.

**(J.P.DEVADHAR,J.)**

**(DR.S.RADHAKRISHNAN,J.)**