

ITEM NO.26

COURT NO.11

SECTION IX

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).9383-9384/2019

(Arising out of impugned final judgment and order dated 11-01-2019 in NOM No. 1008/2018 and NOM No. 1011/2018 passed by the High Court of Judicature at Bombay)

VAMA APPARELS (INDIA) PVT. LTD.

Petitioner(s)

VERSUS

ACIT CENTRAL CIRCLE 42

Respondent(s)

(WITH IA No.60528/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

Date : 22-04-2019 These petitions were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD  
HON'BLE MR. JUSTICE HEMANT GUPTA

For Petitioner(s) Mr. Kavin Gulati, Sr. Adv.  
Mr. Mahesh Agarwal, Adv.  
Mr. Ankur Saigal, Adv.  
Ms. Aastha Mehta, Adv.  
Mr. Nishant Rao, Adv.  
Mr. E. C. Agrawala, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

Having perused the judgment of the High Court of Judicature at Bombay dated 11 January 2019 in Notice of Motion No.1008 and 1011 in Income Tax Appeal (L) No.2920 and 2921 of 2018, we are in agreement with the view that sufficient ground was not shown to condone the delay of 507 days in filing the Appeal under Section 260A of the Income Tax Act, 1961. Hence, we confirm the judgment of

the High Court only on the ground which has weighed with the High Court, namely, that there was no sufficient explanation for the delay.

The Special Leave Petitions are accordingly dismissed.

(SANJAY KUMAR-I)  
AR-CUM-PS

(SAROJ KUMARI GAUR)  
COURT MASTER