

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.1975-79 OF 2019
(Arising out of SLP(Civil) Nos.31135-39 of 2018)

AAKASH LAVLESH LEISURE PVT. LTD.

APPELLANT(S)

VERSUS

INCOME TAX OFFICER 9(1)(1)

RESPONDENT(S)

O R D E R

Leave granted.

Heard counsel for the parties.

These appeals have been filed against the order of the High Court dated 05.07.2018 by which order the High Court has refused to condone 224 days delay in filing appeals under Section 260A of the Income Tax Act. The appeals were filed with delay and an affidavit explaining the delay was filed by the appellant. In paragraphs 3 to 5 following explanation was sought to be given:

"3. I say that since more than six months before his demise, the Ex-Chairman & Shareholder of the Appellant-company viz. my late father Shri Inder Bhan Bhasin who was the key Figure in the Appellant organization and was looking after the affairs of the Appellant as, he was an Ex-ITO who took Voluntary retirement in 1982, had been suffering from health ailments due to which he had been hospitalized often. Unfortunately

Late Shri I.B. Bhasin expired on 8th May 2017. Due to his health problems, the affairs of the Appellant suffered a set-back.

4. I say that I personally on account of the ill-health of Late Shri I.B. Bhasin, I started to look into tax matters of the Appellant-company. I say that it took some time for me to understand the issues involved in the order of the Hon'ble Tribunal. After perusing the order, it took me some time to understand its implications.

5. I further say that the Hon'ble Tribunal had set aside the matters to the file of the Ld. AO (i.e. the Respondent) for verification on certain issues. I say that, in pursuance of such setting aside the Appellant received first notice from the Ld. AO on 20th July 2017 and another notice on 22nd September 2017. And the order, in pursuance of setting aside was passed by the Ld. AO on 31st December 2017."

The High Court refused to accept the explanation given by the appellant and rejected the Notice of Motion. The main reason given in the affidavit was that Ex-Chairman and Shareholder of the appellant/company Late Shri Inder Bhan Bhasin, who was looking after the affairs of the appellant, was suffering from health ailment due to which he was hospitalized, who subsequently died on 08.05.2017. The explanation given by the appellant was not accepted by the High Court.

We are of the view that sufficient cause was shown for condonation of delay in filing the appeals which ought to have been accepted by the High Court. We, thus, set aside the order of the High Court dated 05.07.2018,

condone the delay in filing the appeals. Appeals are restored before the High Court to be heard on merits.

Appeals are disposed of accordingly.

.....J.
(ASHOK BHUSHAN)

.....J.
(K.M. JOSEPH)

New Delhi
February 22, 2019

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s).31135-31139/2018

(Arising out of impugned final judgment and order dated 05-07-2018 in NOM No. 481/2018 05-07-2018 in NOM No. 483/2018 05-07-2018 in NOM No. 485/2018 05-07-2018 in NOM No. 492/2018 05-07-2018 in NOM No. 493/2018 passed by the High Court Of Judicature At Bombay)

AAKASH LAVLESH LEISURE PVT. LTD.

Petitioner(s)

VERSUS

INCOME TAX OFFICER 9(1)(1)

Respondent(s)

Date : 22-02-2019 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHUSHAN

HON'BLE MR. JUSTICE K.M. JOSEPH

For Petitioner(s)

Mr. Arvind Verma, Sr. Adv.

Mr. Rajat Singh, AOR

For Respondent(s)

Mr. H. Raghavendra Rao, Adv.

Mrs. Anil Katiyar, Adv.

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

Leave granted.

Appeals are disposed of in terms of the signed order.

Pending application(s), if any, stands disposed of.

(ARJUN BISHT)
COURT MASTER (SH)

(RENU KAPOOR)
BRANCH OFFICER

(signed order is placed on the file)