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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO.1177 OF 2009

The Commissioner of Income Tax - 3 Mumbai

..Appellant.

Versus

Gujarat Ambuja Cements Limited, Mumbai

..Respondent.

Mr.Vimal Gupta for the appellant.

MrA.K. Jasani for the respondent.

CORAM : V.C. DAGA & J.P. DEVADHAR, JJ.

DATE : 21ST JULY, 2009.

P.C. :

1. It is found that this appeal is delayed by two months. Neither any notice of motion seeking condonation of delay is taken out nor there is any prayer for condonation of delay. No sufficient cause is shown. Apart from this, following the decision of the Apex Court in the case of Chaudharana Steels (P) Ltd. V/s. Commissioner of Central Excise reported in 2009 (238) ELT 705 (S.C.), we have held in the case of CIT V/s. Grasim Industries Ltd. (Notice of Motion No.787 of 2009 in I.T.A. (L) No.3592 2008) decided on 8/7/2009 that this Court has no power to condone the delay in filing the appeal under section 260A of the Income Tax Act, 1961.

2. In this view of the matter, the appeal is dismissed being barred by limitation with no order as to costs.

(J.P. Devadhar, J.)

(V.C. Daga, J.)