

Gujarat High Court

Gandevi vs Income on 24 August, 2011

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Gujarat High Court Case Information System

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0JCA/311/2011 2/ 2 ORDER

IN  
THE HIGH COURT OF GUJARAT AT AHMEDABAD

CIVIL  
APPLICATION No. 311 of 2011

In  
STAMP NUMBER No. 1729 of 2011

To

CIVIL  
APPLICATION No. 315 of 2011

In  
STAMP NUMBER No. 1733 of 2011

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GANDEVI  
PEOPLES CO OPERATIVE BANK LTD - Applicant(s)

Versus

INCOME  
TAX OFFICER - Respondent(s)

=====

Appearance  
:  
MRCHIRAGBPATEL  
for  
Applicant(s) : 1,  
RULE SERVED BY DS for Respondent(s) :  
1,  
=====

CORAM

:

HONOURABLE

MR.JUSTICE AKIL KURESHI

and

HONOURABLE

MS JUSTICE SONIA GOKANI

Date

: 24/08/2011

ORAL

ORDER

(Per : HONOURABLE Ms.JUSTICE SONIA GOKANI)

1. In this Application, applicant seeks relief of condonation of delay of 370 days in filing the Tax Appeal by enlisting various grounds for late presentation of the Appeal.

2. On issuance of the notice, learned counsel Mrs. Mauna Bhatt has filed her appearance for and on behalf of the respondent-Income Tax Department. On hearing learned counsels of both the sides and on duly considering the reasons set forth by the petitioner, there appears to be justifiable reason to accede to the request of petitioner without emphasizing on proceduralism or technicality. It also

needs to be noted that petitioner is a Co-operative Bank and after the first order of Tribunal, it had further pursued the remedy by filing Misc. Application twice. Cumulatively, when the reasons are appreciated, this Court is of the opinion that the application deserves to be allowed. Accordingly, Application for condonation of delay is allowed. Registry is directed to number the Tax Appeal and place the same on board next week for hearing, after completing the formality of registration

3. OJ Misc. Application, accordingly, stands disposed of with no order as to costs.

{Akil Kureshi, J.} {Ms.

Sonia Gokani, J.} bina Top