

Heard learned counsel on both sides.

Delay condoned.

Leave granted.

In the impugned order, the High Court has dismissed the appeal under Section 260A of the Income Tax Act, 1961, ['Act', for short] on the ground that no Notice of Motion had been taken out by the Department for condonation of delay in filing the appeal. For the reasons explained in this civil appeal, we condone the delay in filing the appeal under Section 260A of the Act. Accordingly, the impugned order is set aside and the matter is remitted to the High Court for de novo consideration in accordance with law.

The civil appeal is, accordingly, allowed.

No order as to costs.

.....CJI.
[S.H. KAPADIA]

.....J.
[A.K. PATNAIK]

.....J.
[SWATANTER KUMAR]

New Delhi,
October 31, 2011.

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