

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3889 OF 2017  
(Arising out of S.L.P.(Civil)No.28580 of 2016)

The Commissioner of Income Tax-12 ...Appellant

VS.

M/s. Pheroza Framroze & Co. ...Respondent

O R D E R

Delay condoned.

Leave granted.

We have heard the learned counsel for the parties and perused the impugned judgment and order dated 20<sup>th</sup> July, 2009 passed by the High Court of Judicature at Bombay wherein delay of fourteen days in filing the appeal filed under Section 260-A of the Income Tax Act, 1961 was not condoned on the ground that there was no such power given to the High Court for condoning the delay.

Subsequently, sub-section 2A of Section 260-A of the Act was inserted which empowers the High Court to condone the delay. The question whether insertion of sub-section 2A is prospective or retrospective need not be gone into in the present case, as in our considered

opinion, the High Court has inherent jurisdiction to condone such delay of fourteen days.

We, therefore, condone the delay of fourteen days and direct the High Court to decide the appeal on merits in accordance with law.

The civil appeal is disposed of in the above terms.

Pending application, if any, also stands disposed of.

.....J.  
[R.K. AGRAWAL]

.....J.  
[ABHAY MANOHAR SAPRE]

New Delhi;  
March 10, 2017.

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). 28580/2016

(Arising out of impugned final judgment and order dated 20/07/2009 in ITAL No. 1019/2009 passed by the High Court of Judicature at Bombay)

THE COMMISSIONER OF INCOME TAX- 12

Petitioner(s)

VERSUS

M/S. PHEROZA FRAMOROZE & CO.

Respondent(s)

(With appln. (s) for c/delay in filing SLP and c/delay in refiling SLP and office report)

Date : 10/03/2017 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.K. AGRAWAL

HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

For Petitioner(s) Mr. Samar Kachwaha,Adv.  
Mr. Deepak Joshi,Adv.  
Ms. Vimla Sinha,Adv.  
For Mrs. Anil Katiyar,Adv.

For Respondent(s) Mr. Nirnimesh Dube,Adv.  
Mr. Amol Chitale,Adv.  
Mr. Anand Srivastava,Adv.  
For M/s. Lex Regis Law Offices,Advs.

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

Delay condoned.

Leave granted.

The appeal is disposed of in terms of the signed  
order.

(Anita Malhotra)  
Court Master

(Chander Bala)  
Court Master

(Signed order is placed on the file.)