

C. I. T., Bombay

Vs

Maharashtra State Road Transport Corporation

Civil Miscellaneous Petition No. 29955 of 1984

(Sabyasachi Mukharji, S. Ranganath Misra, G. L. Oza JJ)

02.02.1988

ORDER

In this case there is an application for condonation of delay. The delay is for a very long time. There is no proper explanation as such. We would have gone into this question in a little greater detail if there was any merit in this appeal. In view of the decision of this Court in the CIT v. APSRTC (64 IA 40 : AIR 1937 PC 27 : 41 CWN 545) this question is no longer open. In view of the ratio of the decision of this Court the question has become concluded and is now academic. The respondent, Maharashtra State Road Transport Corporation, is entitled to exemption from tax. In that view of the matter the delay is condoned but the appeal is dismissed.

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