$~2-4

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 704/2016

COMMISSIONER OF INCOME TAX- III ..... Appellant
Through: Mr. Dileep Shivpuri, Sr. Standing Counsel with Mr. Sanjay Kumar and Mr. Vikrant A. Maheshwari, Advs.

versus

SHUBHANI ENGINEERING & CONSULTANT PVT. LTD. ..... Respondent
Through

\+ ITA 705/2016

COMMISSIONER OF INCOME TAX- III ..... Appellant
Through: Mr. Dileep Shivpuri, Sr. Standing Counsel with Mr. Sanjay Kumar and Mr. Vikrant A. Maheshwari, Advs.

versus

SHUBHANI ENGINEERING & CONSULTANT PVT. LTD. ..... Respondent
Through

\+ ITA 706/2016

COMMISSIONER OF INCOME TAX- III ..... Appellant
Through: Mr. Dileep Shivpuri, Sr. Standing Counsel with Mr. Sanjay Kumar and Mr. Vikrant A. Maheshwari, Advs.

versus

SHUBHANI ENGINEERING & CONSULTANT PVT. LTD. ..... Respondent
Through

Signature Not Verified
Digitally Signed
By:AMULYA

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **09.11.2016**

ITA No. 704/2016 & CM Nos. 37497/2016 (exemption) & 37498/2016 (condonation of delay of 997 days in re-filing)
ITA No. 705/2016 & CM No. 37499/2016 (condonation of delay of 997 days in re-filing)
ITA No. 706/2016 & CM Nos. 37500/2016 (exemption) & 37501/2016 (condonation of delay of 997 days in re-filing)

The Revenue is aggrieved by a common order of the Income Tax Appellate Tribunal of three assessment years. At the outset we notice that the appeals are hopelessly time barred; Revenue has expended over 900 days in re-filing the appeals. The explanation given is that the official panel was changed and that there was an unusual pendency of cases.

This can hardly be categorized as sufficient cause warranting condonation of delay. The applications for condonation of delay are, accordingly, dismissed. That means that appeals too are, accordingly, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 09, 2016/kk