

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**I.T.A. No. 62 of 2003**

1. Commissioner, Income Tax Raipur (CG)

---- Appellant

Versus1. Smt.Ramvati Bai Thakur, W/o Harinarayan Singh, Main Road,
Dantewara (CG)

---- Respondent

For Appellant : Ms. Naushina Afrin Ali, Advocate

**HON'BLE SHRI NAVIN SINHA, ACTING CHIEF JUSTICE &
HON'BLE SHRI P. SAM KOSHY, J.****Order On Board****24/03/2015**

1. Learned Counsel for the Appellant submits that the matter is old and she may be given some time for reconstruction of the file.

2. This appeal was filed as far back on 11.9.2003 and defect was pointed out that certified copy of the order under challenge dated 30.4.2003 was not filed. Even the service report certificate was not filed. In absence of the same limitation could not be examined. On 15.9.2006, an application for exemption from filing certified copy was allowed and the appeal admitted for hearing. The appeal was dismissed for non-prosecution on 17.1.2008 and restored on 5.1.2015. On 15.1.2015, time had been granted at the request of the Appellant for reconstructing the file. The same prayer is made today again.

3. Learned Counsel for the Appellant submits that she has been

entrusted with the matter only recently after the previous order of the Court.

4. The Tribunal has allowed the appeal of the Respondent noticing the order passed by Nagpur Bench of the Income Tax Appellate Tribunal on similar facts in the case of husband of the Respondent, Shri Harinarayan Singh Thakur. The Tribunal has only followed that order. The memo of appeal is completely silent on that aspect. Be that as it may, the extreme laxity for the manner in which the department is conducting its case does not satisfy us to grant it further indulgence. A litigant has the right to change counsel. But in that event, it is the responsibility of the litigant to ensure that the fresh Counsel is made available proper records before entrustment of responsibility. It is not the responsibility of the Counsel to go looking for the file. It is the litigant's duty to give necessary papers to the Counsel. It is for the department to do soul searching with regard to those entrusted with the responsibility for looking after the litigation.

5. The appeal is dismissed.

ACTING CHIEF JUSTICE

JUDGE