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

2,10,&12.

+   **ITA 58/2016**

COMMISSIONER OF INCOME TAX VIII ..... Appellant
Through: Ms.Vibhooti Malhotra, Advocate.

versus

VANDANA GOYAL ..... Respondent

With

+   **ITA 91/2016**

COMMISSIONER OF INCOME TAX-VIII ..... Appellant

Through: Ms.Vibhooti Malhotra, Advocate.

versus

VANDANA GOYAL ..... Respondent

And

+   **ITA 93/2016**

COMMISSIONER OF INCOME TAX –VIII ..... Appellant

Through: Ms.Vibhooti Malhotra, Advocate.

versus

VANDANA GOYAL ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

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ORDER

% 01.02.2016

CM No. 972 of 2016 (exemption) in ITA No. 58 of 2016
CM No. 3012 of 2016 (exemption) in ITA No. 93 of 2016

1. Allowed subject to all just exceptions.

2. The applications are allowed.

CM No. 973 of 2016 (for condonation of delay in re-filing the appeal) & ITA No.58 of 2016
CM No. 3008 of 2016 (for condonation of delay in re-filing the appeal) & ITA No.91 of 2016
CM No. 3013 of 2016 (for condonation of delay in re-filing the appeal) & ITA No. 93 of 2016

3. There is an inordinate delay of 805 days in re-filing the appeals.

4. The Court finds that the standard excuse that the department is putting forth in all such applications for condonation of delay in re-filing the appeal is two-fold. The first is regarding the budgetary constraints of the Department which delayed payment of the differential court fees as a result of the Court Fees Delhi Amendment Act, 2012 which came into force on 1st August 2012. The second is regarding the practice directions issued by the Court pertaining to filing of soft copies of the paper books in tax matters.

5. The first ground is entirely unconvincing. Much prior to the initial filing of the appeal, the Court Fees Act applicable to Delhi stood amended. As regards the second ground, again sufficient advance notice had been given to the litigants and Advocates about the filing of soft copies of the paper books.

Further, the Registry of the Court had made appropriate arrangements for scanning services at the filing counters to facilitate the making of soft copies so that the inconvenience, if any, caused to the Advocates and the litigants is minimised. In any event, the change could not have entailed a delay of more than two years.

6. It is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than two years to elapse before the appeal could be re-filed. The Department has a cell in the High Court which is under the supervision of a Deputy CIT. He ought to be keeping track of the filing of appeals and should be able to know if any appeal entrusted to the panel counsel for filing has not been listed even once before the Court for a long time.

7. The applications are dismissed.

8. The appeals are accordingly dismissed on grounds of extraordinary delay of 805 days in re-filing the appeal.

S.MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 01, 2016
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