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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 181/2016**

PR.COMMISSIONER OF INCOME TAX -V ..... Appellant
Through: Mr. P. Roy Chaudhuri, Senior standing counsel with Ms. Lakshmi Gurung, Jr. Standing counsel.

versus

PVR LTD. ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **08.03.2016**

<u>ITA No. 181/2016 & CM APPL Nos. 8467/2016 (for delay of 830 days in re-filing the appeal), 8466/2016 (delay of 57 days in filing the appeal)</u>

1. There is an inordinate delay of 830 days in re-filing the appeal.

2. The Court finds that there are three standard excuses that the Revenue is putting forth in all such applications for condonation of delay in re-filing. The first is regarding the budgetary constraints leading to delay 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 paperbooks in tax matters. The third is about change in standing counsel for the Revenue.

3. 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 paperbooks. 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. The third excuse regarding change of standing counsel is also not justified considering that there is an entire panel of lawyers for the Revenue and its cell in the High Court is managed by a Deputy CIT whose work is overseen by an Assistant CIT. None of the above factors could have entailed a delay of more than two years in re-filing the appeal.

4. 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.

5. The application bearing CM No. 8467/2016 for condonation of the delay of 830 days in re-filing the appeal is dismissed. Accordingly, the appeal and the pending application are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 08, 2016/*Rk*