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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 184/2016**

COMMISSIONER OF INCOME TAX (EXEMPTIONS) ..... Appellant
Through: Mr. P. Roy Chaudhuri, Senior standing counsel with Ms. Lakshmi Gurung, Jr. Standing counsel.

versus

INDIAN NATIONAL THEATRE TRUST ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **08.03.2016**

CM APPL 8470/2016 (for exemption)

1. Exemption allowed subject to all just exceptions.

2. The application is disposed of.

ITA No. 184/2016 & CM APPL No. 8471/2016 (for delay of 981 days in re-filing the appeal)

3. There is an inordinate delay of 981 days in re-filing the appeal.

4. 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. 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.

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 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 and a half years in re-filing the appeal.

6. The application bearing CM No. 8471/2016 for condonation of the delay of 981 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 08, 2016
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