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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 198/2016

PR. COMMISSIONER OF INCOME TAX-2 Appellant

Through: Mr. P. Roy Chaudhuri with
Ms. Lakshmi Gurung, Advocates.

versus

CONTAINER CORPORATION OF INDIA LTD Respondent

Through: Mr. S. Krishnan, Advocate.

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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21.03.2016

CM APPL No. 10441/2016 (For exemption)

1. Exemption allowed subject to all just exceptions.

2. The application is disposed of.

CM APPL Nos. 10442/2016 (for 996 days in re-filing the appeal),

10443/2016 (for 42 days in filing) & ITA No. 198/2016

3. There is an inordinate delay of 996 days in re-filing the appeal as well as a delay of 42 days in filing of the appeal.

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 change of Standing counsel for the Department. This does not impress the Court. It is not possible to accept that no one followed up on the filing of appeals and allowed a

period of more than two and a half 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 second is regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters. 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. In any event the change could not have entailed a delay of more than two and a half years.

6. The applications bearing CM Nos. 10442/2016 and 10443/2016, for condonation of the delay of 996 days in re-filing and 42 days in filing the appeal respectively, are dismissed. Accordingly, the appeal is dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 21, 2016

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