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

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ITA 239/2016

COMMISSIONER OF INCOME TAX

(CENTRAL)-II

..... Appellant

Through: Mr Ashok Manchanda, Senior Standing
counsel with Ms Vibhooti Malhotra, Junior
Standing counsel.

versus

**SPN MILK PRODUCTS INDUSTRIES PVT.
LTD.**

..... Respondent

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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06.04.2016

CM No.12621/2016

1. Allowed, subject to all just exceptions.

CM No.12622/2016 (for condonation of delay in re-filing the appeal) &

ITA 239/2016

1. There is an inordinate delay of 900 days in re-filing the appeal.

2. 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 the change of Standing Counsel for the Department and the failure by the earlier counsel to inform the Department about the appeal lying in defect.

This explanation does not impress the Court. It is not possible to accept that no one in the Department followed up on the filing of appeals and allowed a period of almost 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.

3. The application CM No.12622/2016 for condonation of the delay of 900 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 06, 2016
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