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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
25-27
+ **ITA 219/2016**

PR. COMMISSIONER OF INCOME TAX-18 ..... Appellant
Through: Mr. P.Roy Chaudhuri, Senior Standing Counsel & Ms. Lakshmi Gurung, Advocate.

versus

OIL INDUSTRY DEVELOPMENT BOARD ..... Respondent

With

+ **ITA 220/2016**

PR. COMMISSIONER OF INCOME TAX-18 ..... Appellant
Through: Mr. P.Roy Chaudhuri, Senior Standing Counsel & Ms. Lakshmi Gurung, Advocate.

versus

OIL INDUSTRY DEVELOPMENT BOARD ..... Respondent

And

+ **ITA 221/2016**

PR. COMMISSIONER OF INCOME TAX-18 ..... Appellant
Through: Mr. P.Roy Chaudhuri, Senior Standing Counsel & Ms. Lakshmi Gurung, Advocate.

versus

OIL INDUSTRY DEVELOPMENT BOARD ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

O R D E R

% **30.03.2016**

CM No.11668 of 2016(exemption) in ITA No. 220 of 2016
CM No.11671 of 2016(exemption) in ITA No. 221 of 2016

1. Allowed, subject to all just exceptions.

CM No. 11665 of 2016 in ITA No. 219 of 2016
CM No. 11667 of 2016 in ITA No. 220 of 2016
CM No. 11670 of 2016 in ITA No. 221 of 2016

2. For the reasons stated in the applications the delay in filing the appeals is condoned.

3. The applications stand disposed of.

CM No. 11666 of 2016(for condonation of delay in re-filing the appeal) & ITA No. 219 of 2016
CM No. 11669 of 2016(for condonation of delay in re-filing the appeal) & ITA No. 220 of 2016
CM No. 11672 of 2016(for condonation of delay in re-filing the appeal & ITA No. 221 of 2016

4. There is an inordinate delay of 954 days in re-filing the appeals.

5. 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 regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters.

6. As regards this ground, 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.

7. Learned counsel for the Appellant pointed out a second reason. The change of Standing counsel for the Department. This again, 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.

8. The applications bearing CM Nos. 11666, 11669, 11672 of 2016 for condonation of the delay of 954 days in re-filing the appeals are dismissed. Accordingly, the appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 30, 2016
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