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

\+ ITA 753/2016, CM APPL.40357/2016

COMMISSIONER OF INCOME TAX -V ..... Appellant
Through: Mr. Vikrant A. Maheshwari, proxy for Mr. Dileep Shivpuri, Sr. Standing Counsel.

versus

M/S PREMIER EXPLORATION SERVICES PVT.LTD ..... Respondent
Through: Mr. Ved Jain with Mr. Pranjal Srivastasva, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% **25.11.2016**

The present appeal under Section 260A of the Income Tax Act is highly belated - by 586 days. There is hardly any explanation for the delay. The appeal was filed on 23.07.2014 but appears to have been kept objected to. The Income Tax Department does not seem to have any clue about the filing of the appeal or the objections raised by the registry. It refers to the re-organisation of its panel of counsel and cites the pendency of large number of appeals marked defective. The reasons can hardly be considered sufficient cause to condone the delay.

Even otherwise, on the merits, the findings with regard to the exclusion of the comparables are based only on the factual appreciation; that does not call for any interference.

Both the application for condonation of delay and the appeal are, therefore, dismissed.

S. RAVINDRA BHAT, J

NOVEMBER 25, 2016/*vikas*/ **NAJMI WAZIRI, J**