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

\+ **ITA 384/2016**

COMMISSIONER OF INCOME TAX-IV ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

MR. RAJAN NANDA ..... Respondent
Through: Mr. Simran Mehta, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI

<u>O R D E R</u>

% **01.08.2016**

<u>CM No. 25169/2016 (Exemption)</u>

1. Allowed subject to all just exceptions.

<u>CM 25170/2016 (for condonation of delay in re-filing) & ITA 384/2016</u>

2. There is an inordinate delay of 860 days in re-filing the appeal.

3. 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 more than two 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.

4. The application for condonation of the delay of 860 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

NAJMI WAZIRI, J

AUGUST 01, 2016

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