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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 351/2016**

COMMISSIONER OF INCOME TAX-VI ..... Appellant

Through: Mr Zoheb Hossain, Senior Standing counsel and Mr Deepak Anand, Junior Standing counsel.

versus

ZAURI INVESTMENT LTD. ..... Respondent

Through: Mr Piyush Kaushik, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% 30.05.2016

CM No.21641/2016

1. Allowed, subject to all just exceptions.

CM No.21640/2016 (for condonation of delay)

2. There is a delay of 1100 days in filing the appeal. The explanation offered is the standard one regarding the practice directions issued by this Court for e-filing of the appeals. As has already been observed by this Court in several orders, the practice directions were issued after consultation with the bar and after giving sufficient time for the bar to get acquainted with the requirement of e-filing. Additionally, the Court has also provided scanning machines at the filing counter so that no difficulty is caused to the bar for switching over to the system of e-filing. In any event, the delay of more than three years on this ground is wholly unacceptable.

3. Consequently, the Court is not persuaded to condone the extraordinary

delay of 1100 days in filing the appeal.

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4. In view of the decision of this Court in ITA No. 347/2016 dated 27th May, 2016 (***Commissioner of Income Tax-IV v. Zauri Investment Ltd.)***, no substantial question of law arises for determination by the Court in this appeal.

5. Accordingly, the appeal is dismissed both on the grounds of the extraordinary delay of 11000 days in filing the appeal as well as on merits.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 30, 2016/MK