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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
23.
+ **ITA 441/2016**

DIRECTOR OF INCOME TAX
(INTERNATIONAL TAXATION)-I ..... Appellant
Through: Mr. Zoheb Hossain, Senior Standing Counsel & Mr. Deepak Anand, Advocate.

versus

LUMMUS TECHNOLOGY HEAT TRANSFER B.V (EARLIER KNOWN AS ABB LUMMUS) ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

O R D E R
% **25.07.2016**

CM No.26229 of 2016 (for condonation of delay in re-filing the appeal) & ITA 441/2016

1. There is an inordinate delay of 622 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 two-fold. The first is regarding the practice directions issued by the Court pertaining to the filing of soft copies of the paperbooks in tax matters. The second ground is of change of Standing counsel of Department. The first ground is entirely unconvincing as 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 one and a half year. The second ground as regards change of counsel 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 one and a half year 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 bearing CM No. 26229 of 2016 for the condonation of delay of 622 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

NAJMI WAZIRI, J

JULY 25, 2016/mg