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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 439/2016

PR. COMMISSIONER OF INCOME TAX-5 Appellant
Through: Mr. Puneet Rai, Advocate.

versus

KHAITAN CHEMICAL & FERTILIZERS LTD. Respondent
Through: Mr. Satyen Sethi, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE NAJMI WAZIRI

ORDER

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25.07.2016

CM No.26226 of 2016(exemption)

1. Allowed, subject to all just exceptions.

CM No. 26227/2016 (delay in re-filing the appeal) & ITA 439/2016

2. There is an inordinate delay of 1050 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 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.

4. The application bearing CM No. 26227/2016 for the condonation of delay of 1050 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

NAJMI WAZIRI, J

JULY 25, 2016
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