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

+ ITA 887/2016 & CM No. 45962/2016 (delay of 686 days)

COMMISSIONER OF INCOME TAX (C)-I Appellant

Through: Mr. Sanjay Kumar, Adv.

versus

SHRI SURESH NANDA Respondent

Through: Mr. Sandeep Kapur, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **14.12.2016**

This appeal is delayed by 686 days. No worthwhile explanation has been given – except that the Revenue had to deal with a large number of pending cases and could not attend to the appeal to ensure time limits and also that there were frequent re-organization of its counsels' panel. Both these grounds do not constitute sufficient cause.

That apart, the Court is of the opinion that even on merits the appeal does not raise a substantial question of law; it is covered by the previous ruling between the same parties [*CIT vs Shri Suresh Nanda* in ITA No. 715/2014 and connected cases decided on 27.05.2015]. The present appeal arises out of a common order which was impugned in the said decided appeal.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 14, 2016/kk