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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
1.
\+ **ITA 1/2016**
THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr Ruchir Bhatia, Advocate.

versus

DION GLOBAL SOLUTIONS LTD. ..... Respondent
Through: Mr Mayank K. Nagi, Advocate.
AND
4.
\+ **ITA 4/2016**
THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr Ruchir Bhatia, Advocate.

versus

DION GLOBAL SOLUTIONS LTD. ..... Respondent
Through: Mr Mayank K. Nagi, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **08.01.2016**

CM No.226/2016 in ITA 1/2016
CM No.231/2016 in ITA 4/2016

1. Allowed, subject to all just exceptions.

2. The applications stand disposed of.

CM No.227/2016 in ITA 1/2016

CM No.232/2016 in ITA 4/2016

3. These are applications seeking the condonation of an inordinate delay of 940 days in re-filing the present appeals by the Revenue, which are directed against the common order dated 26th October, 2012 passed by the Income Tax Appellate Tribunal ('ITAT') in C.O. No.395/Del/2009 in ITA No.5/Del/2009 for the Assessment Year ('AY') 1997-98 and ITA No.1/Del/2012 the AY 1998-99. It is noted that the Respondent Assessee was initially Fortis Financial Services Ltd. From July 2008 it was re-named as Religare Technova Ltd. In December 2010 it was re-named as Dion Global Solutions Ltd.

4. The explanation offered in the applications is that "as per the usual practice" if an appeal is assigned to a standing counsel on the panel, unless the Department is contacted by the said counsel, the status of the appeal is actually not followed up with the counsel. It is stated that the present cases were assigned to a standing counsel and initially filed on 27th April, 2013. No follow up action was taken thereafter by the Department. The said standing counsel resigned in August 2014 and returned the cases allocated to him including those lying in defect. They were then re-allocated to another counsel in April 2015. It is simply stated that time was consumed in

allocating matters. No effort has been made to explain the delay of over eight months in re-allocating the cases.

5. The explanation offered is unconvincing and is wholly unsatisfactory. Considering that the delay involved in re-filing the appeals is nearly three years, this can hardly qualify as a valid justification.

6. Consequently, the applications are dismissed.

ITA 1/2016
ITA 4/2016

7. As a result the appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 08, 2016
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