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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 103/2016 & CM No.3027/2016**

THE COMMISSIONER OF INCOME TAX-II ..... Appellant
Through: Mr Rahul Chaudhary, Senior Standing Counsel with Mr Raghvendra Singh, Junior Standing Counsel.

versus

AJAY MEHTA ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **03.02.2016**

1. There is an inordinate delay of 780 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 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 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.

3. The application for condonation of the delay of 780 days in re-filing the appeal being CM No. 3027 of 2016 is dismissed.

4. Further, learned counsel for the Revenue points out that the tax effect is less than Rs. 20 lakhs. He states that in view of Circular No. 21/2015 dated 10^{th} December 2015 issued by the Central Board of Direct Taxes, he does not press this appeal.

5. Accordingly, the appeal is dismissed as not pressed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 03, 2016
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