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

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**ITA 164/2016**

**COMMISSIONER OF INCOME TAX**

..... Appellant

Through: Mr P. Roy Chaudhuri, Senior Standing  
Counsel with Ms Lakshmi Gurung, Junior  
Standing Counsel.

versus

**AIRPORT AUTHORITY OF INDIA**

..... Respondent

Through: Mr Pranjal Srivastava, Advocate.

**CORAM:**

**JUSTICE S.MURALIDHAR**

**JUSTICE VIBHU BAKHRU**

**ORDER**

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**01.03.2016**

**CM No.6936/2016**

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

**CM No.6935/2016 (for condonation of delay of 1322 days in re-filing the appeal) & ITA 164/2016**

3. There is an inordinate delay of 1322 days in re-filing the appeal.

4. 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 regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters.

5. As regards this ground, 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 three and a half years.

6. It is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than three 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.

7. The application bearing CM No.6935/2016 for condonation of the delay of 1322 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**MARCH 01, 2016**  
**MK**