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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 88/2016

PR. COMMISSIONER OF INCOME TAX-X Appellant
Through: Mr Ashok K. Manchada, Senior
Standing Counsel with Ms Vibhooti Malhotra,
Junior Standing Counsel and Mr Aamir Aziz,
Advocate.

versus

S. GOPAL& COMPANY Respondent

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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03.02.2016

CM No.2805/2016

1. Allowed, subject to all just exceptions.

2. The application stands disposed of.

ITA 88/2016 & CM No.2806/2016

3. There is an inordinate delay of 824 in 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 filing the appeal is two-fold. The first is regarding the budgetary constraints of the Department

which delayed payment of the differential court fees as a result of the Court Fees Delhi Amendment Act, 2012 which came into force on 1st August 2012. The second is regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters.

5. The first ground is entirely unconvincing. Much prior to the initial filing of the appeal, the Court Fees Act applicable to Delhi stood amended. As regards the second ground, again 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 824 days.

6. Learned counsel for the Appellant pointed out a third reason. The change of Standing counsel for the Department. This again, does not impress the Court. It is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than two years and three months to elapse before the appeal could be 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 for condonation of the delay of 824 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 03, 2016
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