$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
40.
\+ **ITA 81/2016**

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr. Ahok K Manchanda, Senior Standing counsel.

versus

MANUPATRA INFORMATION SOLUTION ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **20.01.2016**

<u>CM APPL No. 2034 of 2016(exemption)</u>

1. Allowed, subject to all just exceptions.

2. The application is disposed of.

<u>ITA 81/2016 & CM APPL No.2035 of 2016 (for condonation of 1250 days delay in re-filing of the appeal)</u>

3. There is an extraordinary delay of 1250 days in re-filing this appeal. The explanation offered is the standard one regarding the practice directions issued by this Court for e-filing of the appeals. As has already been observed by this Court in several orders, the practice directions were issued after consultation with the bar and after giving sufficient time for the bar to get acquainted with the requirement of e-filing. Additionally, the Court has also

provided scanning machines at the filing counter so that no difficulty is caused to the bar for switching over to the system of e-filing. In any event, the delay of 1250 days in re-filing on this ground is wholly unacceptable. Consequently, the application seeking condonation of the above delay of 1250 days in re-filing the appeal is dismissed.

4. Nevertheless the appeal has also been examined on merits. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is directed against the order dated 16th December 2011 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1717/Del/2011 for the Assessment Year ('AY') 2007-08.

5. The same very order of the ITAT has already been upheld by this Court by order dated 18th January 2016 in ITA No.77 of 2016 ***(Pr.Commissioner of Income Tax-6 v. Manupatra Information Solution)*** for the same AY.

6. The appeal is accordingly dismissed both on the grounds of extraordinary delay of 1250 days in re-filing the appeal as well as on merits.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 20, 2016
mg