$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
1.
\+ **ITA 48/2016**

THE COMMISSIONER OF INCOME TAX-III ..... Appellant
Through: Mr Dileep Shivpuri, Senior Standing Counsel with Mr Sanjay Kumar, Junior Standing Counsel.

versus

SBEC BIOENERGY LTD ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>

% **10.03.2016**

<u>CM No.962/2016 (for condonation of delay in re-filing the appeal) & ITA 48/2016</u>

1. There is an inordinate delay of 1531 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 regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters.

3. 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 four years.

4. Learned counsel for the Appellant pointed out a second 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 four 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.

5. In any event, the delay of over four years on these grounds is wholly unacceptable. Consequently, the Court is not persuaded to condone the extraordinary delay of 1531 days in re-filing the appeal.

6. The application bearing CM No. 962/2016 for condonation of the delay of 1531 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MARCH 10, 2016
MK