$~
* IN THE HIGH COURT OF DELHI AT NEW DELHI
10.
\+ WTA 1/2016

COMMISSIONER OF INCOME TAX –V ..... Petitioner
Through: Mr. Dileep Shivpuri, Senior Standing counsel with Mr. Sanjay Kumar, Advocate.

versus

DLF BUILDING & SERVICES (P) LTD. [FORMERLY KNOWN AS NACHIKETA REAL ESTATES (P), LTD.] ..... Respondent
Through: Ms. Kavita Jha, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **29.04.2016**

WTA 1/2016 & CM No. 14021/2016 (for condonation of delay of 901 days in re-filing the appeal)

1. The delay in re-filing the appeal, as calculated by the Registry, is 901 days. The reasons adduced for the delay is that in terms of the changed system of e-filing of the appeals, the Department had to make the necessary arrangements for complying with the new requirements.

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 two years.

4. 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 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. The application bearing CM No.14021/2016 for condonation of the delay of 901 days in re-filing the appeal is dismissed.

6. Even on the merits, the Court finds that for the same Assessee for the AY 2001-02 the appeal filed by the Department (WTA No. 4/2015) was dismissed on 30th November 2015 both on the grounds of extraordinary delay in re-filing the appeal as well as on merits.

7. In that view of the matter, no substantial question of law arises for determination, and the appeal is dismissed both on the grounds of

extraordinary delay in re-filing the appeal as well as on merits.

S. MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 29, 2016/dn