

\$~

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

3.

+

ITA 156/2016

THE COMMISSIONER OF INCOME TAX

DELHI-IV

..... Appellant

Through: Ms Lakshmi Gurung, Advocate.

versus

ELITE FARMS P. LTD.

..... Respondent

Through:

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

%

29.02.2016

CM No. 5588/2016 (condonation of delay for 1075 days in re-filing of appeal) & CM No. 5587/2016 (condonation of 13 days delay in filing)

1. There is an inordinate delay of 1075 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 the change of Standing Counsel for the Department and the failure by the earlier counsel to inform the Department about the appeal lying in defect. This explanation does not impress the Court. It is not possible to accept that no one in the Department followed up on the filing of appeals and allowed a period of almost three 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.

3. The CM Nos. 5587-5588/2016 for condonation of the delay of 13 days in filing the appeal and 1075 days in re-filing the appeal respectively are dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 29, 2016

pkv