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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 50/2016**

COMMISSIONER OF INCOME TAX-IV ..... Appellant
Through: Mr. Rahul Chaudhary, Senior Standing counsel.

versus

GE COUNTRYWIDE CONSUMER FINANCIAL SERVICE LTD. (NOW GE MONEY FINANCIAL SERVICE LTD.) ..... Respondent
Through: Mr. Sachit Jolly, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **29.01.2016**

CM No. 964/2016 (for condonation of delay of 865 days in re-filing the appeal) & ITA No. 50/2016

1. There is an inordinate delay of 865 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 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.

3. 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 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. Nevertheless the case has been examined on merits as well.

6. In the impugned order of the ITAT, a reference has been made to an earlier decision in the case of a group company of the Assessee in ITA No. 3198/Del/04 for Assessment Year ('AY') 1999-2000. That decision of the ITAT in turn follows the decision of this Court in ***Commissioner of Income Tax v. Vasisth Chay Vyapar Ltd. [2011] 330 ITR 440 (Del)***.

7. Consequently even on merits the Court finds no substantial question of law which arises for determination.

8. The appeal is dismissed both on grounds of the delay of 865 days in re-filing the appeal as well as on merits.

S. MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 29, 2016
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