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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 51/2016**

COMMISSIONER OF INCOME TAX-IV ..... Appellant
Through: Mr Ashok K. Manchanda, Senior Standing Counsel with Ms Vibhooti Malhotra, Junior Standing Counsel.

versus

GAP INTERNATIONAL SOURCING (INDIA) PVT. LTD ..... Respondent
Through:

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **29.01.2016**

<u>CM No.965/2016</u>

1. There is a delay of 815 days in re-filing the 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 over two

years on this ground is wholly unacceptable. Consequently, the Court is not persuaded to condone the extraordinary delay of 815 days in re-filing the appeal. CM No.965/2016 is dismissed.

2. Consequently, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 29, 2016
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