

\$~

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

1.

+

ITA 130/2016

COMMISSIONER OF INCOME TAX-III

..... Appellant

Through: : Mr Zoheb Hossain, Senior Standing
Counsel for Mr Dileep Shivpuri, Senior Standing
Counsel

versus

SU-KAM POWER SYSTEM LTD.

..... Respondent

Through: Mr Rohit Kumar Gupta, Advocates

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

%

15.02.2016

**CM No.4772/2016 (for condonation of delay in re-filing the appeal) &
ITA No.130/2016**

1. There is an inordinate delay of 1156 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 twofold. The first 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 more than 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 second ground is regarding the practice directions issued by this Court for e-filing of the appeals. As regards this ground, as has already been observed by this Court in several orders, the practice directions were issued after consultation with the Bar and after 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 three years.

4. The application bearing CM No.4772/2016 for condonation of the delay of 1156 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 15, 2016
MK