$~
* IN THE HIGH COURT OF DELHI AT NEW DELHI
2.
+ ITA 89/2016

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Ashok K. Manchanda, Senior Standing counsel with Mr. Aamir Aziz, Advocate.

versus

FORGING LTD. .... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **10.02.2016**

CM No. 2807/2016 (for exemption)

1. Exemption allowed subject to all just exceptions.

2. The application is disposed of.

CM No. 2808/2016 (for condonation of delay in re-filing the appeal) & ITA No. 89 of 2016

3. There is an inordinate delay of 1210 days in re-filing the appeal.

4. 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 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.

5. The application CM No. 2808 of 2016 is dismissed.

6. Consequently, the appeal is dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 10, 2016/dn