IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2764 OF 2016
IN
INCOME TAX APPEAL {ST} NO.1969 OF 2014

Pr. CIT (APP) .... Applicant
In the matter between
Pr. Commissioner of Income Tax-24 .... Appellant
Vs.
M/s. Neeta Enterprises .... Respondent

Mr. Arvind Pinto for the Applicant/Appellant.
Ms Aasifa Khan i/by Mr. Niraj Punmiya for the Respondent.

CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

DATE : MARCH 06, 2017

P.C:

1. Further affidavit has been filed to demonstrate as to how an order passed on 13-1-2017 by this Court in similar circumstances would have no application.

2. The further affidavit in support, dated 4-3-2017, fails to set out any sufficient cause. In fact it proceeds on the footing

that there is fault of the Revenue Officials. The office objections were not removed by 9-4-2015 and the Revenue's appeal stood dismissed for such default. Seven months lapsed thereafter yet nobody bothered to open the files and follow up the matter. The Deponent says that we should extend mercy and show some latitude because public revenue is involved, although no sufficient cause is shown for the serious lapse.

3. Thereafter, the Deponent seeks to justify as to how there was a transfer and from Goregaon to Andheri. The Principal Commissionerate had shifted. He assumed charge on 16-5-2016 and thereafter he feels sorry that nobody bothered to follow up the matter. The justification for the delay is provided after referring to the order mentioned above but by contending that the order passed by this Court did not consider the proposition that the Revenue gains nothing by delaying, but has everything to lose in seeking an interpretation of the question of law and loss of the disputed tax. Before making such a bold statement, the officer should have informed us as to from where this proposition emerges. Whether it is a legal or an invented

one by the Revenue Official, or finds place in some judicial or authoritative pronouncement. The whole Department is therefore casual and irresponsible at times is exhibited by such statement and put across before the highest Court in the State.

4. On account of this irresponsibility which further compounds the callousness and the utter negligence displayed, we proceed to dismiss this motion. We would have dismissed it with very heavy costs but refrain from doing so only because of the persuasion of Mr. Pinto.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)