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

NOTICE OF MOTION {L} NO.1896 OF 2017
IN
INCOME TAX APPEAL {L} NO.1165 OF 2014

WITH

NOTICE OF MOTION {L} NO.1897 OF 2017
IN
INCOME TAX APPEAL {L} NO.1164 OF 2014

The Pr. Commissioner of Income
Tax-2, Pune .... Applicant

In the matter between

The Pr. Commissioner of Income
Tax-2, Pune .... Appellant

Vs.

Nihilent Technologies Pvt. Ltd. .... Respondent

Mr. Vipul A. Bajpayee for the Applicant.
Mr. Sunil Lala with Mr. Atul K. Jasani for the Respondent.

CORAM: S.C. DHARMADHIKARI &
PRAKASH D. NAIK, JJ.

DATE : SEPTEMBER 26, 2017

P.C:

1. When these notices of motion were listed before us today along with Income Tax Appeal No.466 of 2015 and when

we expressed our disinclination to grant any relief in the notices of motion, learned Advocate Mr. Vipul Bajpayee, on instructions, prays for leave to withdraw these motions. Leave granted. Notices of motion are dismissed as withdrawn.

2. Though Mr. Bajpayee has withdrawn these motions, what we have noted is that the Revenue, at its different Commissionerates, has not been able to establish a co-ordination between the Advocates filing their appeals and the staff of the Revenue or officials who are instructing them. Even when the appeals have been filed by Advocates of the Revenue, at times, they are not assisted by competent registered Clerks. Some of the Revenue's Advocates are also new on the Panel. All of them may be working sincerely and diligently but they require an efficient support staff. Similarly that support staff in the form of registered Clerks are working or not ought to be monitored or supervised by somebody and higher in the hierarchy. It would be desirable and if the Commissioner, and particularly the Commissioner of Income Tax in-charge of legal matters, including filing of appeals and defending them in the High

Court, appoints 2 or 3 competent senior level officials as Nodal Officers so that they can bring about a better co-ordination, understanding and avoiding of such situations which the Revenue is invariably facing as far as its matters. We have no doubt in our mind that the Revenue will be least bothered about the financial implications, in the sense it is the largest litigant in this Court. It must not hesitate to incur extra financial burden and by appropriately rewarding such clerical and nodal level staff if required to put in extra hours of work. That would be a incentive if somebody is willing to take up this work for the Revenue.

(PRAKASH D. NAIK, J.) (S.C. DHARMADHIKARI, J.)