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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 167/2017 & CM Nos. 7342-43/2017**

DIRECTOR OF INCOME TAX (EXAMPTION) NEW DELHI
..... Appellant

Through: Mr. Zoheb Hossain, Advocate.

Versus

KHATRI TRUST ..... Respondent

Through: None.

**CORAM:**
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**
**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**O R D E R**

**% 22.02.2017**

The appeal is hit by an inordinate delay – of merely four years. The explanation given in support of the application for condonation of delay is grossly inadequate. The reasons cited are that the Revenue had to deal with a huge backlog of appeals and that it had changed its panel counsel. Neither of these can be considered as 'sufficient cause' warranting condonation of delay.

Even otherwise, the Court notices that the issue urged is covered by a previous ruling of this Court in ITA No. 162/2001 i.e. ***Director of Income Tax (Exemption) Vs. Khetri Trust*** – decided on 17.07.2014. Furthermore, the tax effect is less than the stipulated amount of ₹20,00,000/-.

The appeal alongwith accompanying applications is, therefore, dismissed.

**S. RAVINDRA BHAT, J.**

**NAJMI WAZIRI, J.**

**FEBRUARY 22, 2017**/sb