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

\+ **ITA 108/2017, C.M. APPL.4645-46/2017**

\+ **ITA 109/2017, C.M. APPL.4647-48/2017**

COMMISSIONER OF INCOME TAX CENTRAL-III ..... Appellant

Through: Sh. Ruchir Bhatia, Advocate.

Versus

FIRST FLEXIPACK CORPORATION ..... Respondent

Through: Sh. M.P. Rastogi and Sh. K.N. Ahuja, Advocates.

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

O R D E R

% **27.02.2017**

C.M. APPL.4646/2017 IN ITA 108/2017
C.M. APPL.4648/2017 IN ITA 109/2017

There is a delay of 870 days in refiling in both the appeals.

The explanation for the delay and the ground for its condonation urged by the Revenue is that though originally the appeals were filed within reasonable time, yet, the defective filing led to the return of the papers. A general ground that there was work overload within the Revenue which prevented it from curing the defects, along with other administrative and unusual circumstances and that the files were transferred to the counsel upon reorganization, cannot qualify as "sufficient cause".

The applications are accordingly dismissed.

<u>ITA 108/2017, C.M. APPL. 4645/2017</u>
<u>ITA 109/2017, C.M. APPL. 4647/2017</u>

In view of the orders passed today in C.M. Appl.4646/2017 and 4648/2017, the appeals along with the pending applications are dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

FEBRUARY 27, 2017/ajk