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

\+ **ITA 263/2017**

PR. COMMISSIONER OF INCOME TAX (C)-I ..... Appellant
Through: Mr. Sanjay Kumar & Mr. Dileep Shivpuri, Advocates

versus

M/S BHUSHAN ENERGY LTD ..... Respondent
Through

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% 02.05.2017

<u>CM No.12612/2017</u>

1. Allowed, subject to all just exceptions.

<u>CM No.12613/2017(delay of 533 days in re-filing appeal)</u>

2. There is an inordinate delay of 533 days in re-filing the appeal.

3. 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 regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters.

4. As regards this ground, sufficient advance notice had been given to the litigants and Advocates about the filing of soft copies of the paperbooks.

Further, the Registry of the Court had made appropriate arrangements for scanning services at the filing counters to facilitate the making of soft copies so that the inconvenience if any caused to the Advocates and the litigants is minimised. In any event the change could not have entailed a delay of more than one year.

5. It is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than one year 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.

6. The application bearing CM No.12613/2017 for condonation of the delay of 533 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 02, 2017
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