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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 288/2017**

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

versus

BHUSHAN STEEL LIMITED ..... Respondent
Through: Ms. Kavita Jha with Mr. Bhuvan, Advocates.

**CORAM:**
**JUSTICE S.MURALIDHAR**
**JUSTICE CHANDER SHEKHAR**

**<u>O R D E R</u>**
% **15.05.2017**

**<u>CM APPL 14174/2017 (for exemption)</u>**

1. Allowed subject to all just exceptions.

**<u>CM APPL 14175/2017 (delay) & ITA 288/2017</u>**

2. There is an inordinate delay of 1182 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 two-fold. The first is regarding the practice directions issued by this Court for e-filing of the appeals. As has already been observed by this Court in several orders, the practice directions were issued after consultation with the bar and after giving sufficient time for the bar to get acquainted with the requirement of e-filing. Additionally, the Court has also provided scanning

machines at the filing counter so that no difficulty is caused to the bar for switching over to the system of e-filing. In any event, the delay of over three years on this ground is wholly unacceptable.

4. The second is regarding change of Standing counsel for the Department. This again, does not impress the Court. It is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than three years 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

5. Consequently, the Court is not persuaded to condone the extraordinary delay of 1182 days in re-filing the appeal.

6. The application bearing CM APPL No.14175 of 2017 for condonation of the delay of 1182 days in re-filing the appeal is dismissed. The appeal also stands dismissed.

**S.MURALIDHAR, J**

**CHANDER SHEKHAR, J**

**MAY 15, 2017**
*Rm*