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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 252/2017**

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

versus

JAY POLYCHEM INDIA LTD. ..... Respondent

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **28.04.2017**

CM No. 12300/2017 (for condonation of delay of 421 days in re-filing the appeal) & ITA No. 252/2017

1. There is an inordinate delay of 421 days in re-filing the appeal.

2. The Court finds that the standard excuse that the Income Tax 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 change of standing counsel for the Department. The second is regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters.

3. As regards the first ground, it is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than 421 days 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.

4. As regards the second 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 421 days.

5. The application bearing CM No.12300/2017 for condonation of the delay of 421 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 28, 2017
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