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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 285/2017

THE COMMISSIONER OF INCOME TAX-IV Appellant

Through: Mr. Puneet Rai, Jr. Standing Counsel

versus

FOCUS AGRO PRODUCTS LTD.

..... Respondent

Through: None

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

ORDER

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12.05.2017

CM No. 14171/2017

1. This application seeking condonation of an extraordinary delay of 1313 days in re-filing the appeal of the Revenue under Section 260-A of Income Tax Act, 1961 is directed against an order dated 7th December, 2012 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 2569/Del/2012 for the Assessment Year 2003-04.

2. The explanation offered is the standard one 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 filing counters 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. Consequently, the Court is not persuaded to condone the extraordinary delay of 1313 days in re-filing the appeal.

3. The application for condonation of the delay of 1313 days in re-filing the appeal is dismissed.

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4. The appeal is, accordingly, dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 12, 2017

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