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

\+ **ITA 290/2017**

PR. COMMISSIONER OF INCOME TAX (C)-I ..... Appellant
Through: Mr. Sanjay Kumar, Advocate

versus

NEERAJ SINGAL ..... Respondent
Through: Ms. Kavita Jha & Ms. Roopali Gupta, Advocates

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **16.05.2017**

CM No.14177/2014

1. Allowed, subject to all just exceptions.

CM No.14178/2017

2. There is an inordinate delay of 548 days in re-filing the appeal.

3. The excuse offered is that the appeal was filed by earlier Senior standing counsel who is not anymore on the panel of the department. The fact of defects lying was only noticed recently by the department, after which efforts were made to locate the appeal paper book, and re-filing was done. Further, it is urged that filing of soft copies of the paperbooks in tax matters as per the practice directions issued by the court is a much more cumbersome and time consuming process.

4. It is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than 1 ½ 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. As regards the issue of filing of soft copies, 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 1½ years.

6. The application is dismissed.

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7.Consequently, the appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 16, 2017

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