$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
83
+ **ITA 314/2017 & CM No. 14730/2017**

PR. COMMISSIONER OF INCOME TAX-IV ..... Appellant
Through Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Jr. Standing Counsel

versus

IQOR INDIA SERVICES (P)LTD ..... Respondent
Through Mr. Mayank Negi, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **19.04.2017**

CM No. 14729/2017 (for exemption)

1. Allowed subject to just exceptions.

CM No. 14730/2017

2. This application seeks the condonation of an extraordinary delay of 505 days in re-filing the appeal of the Revenue under Section 260-A of Income Tax Act, 1961 directed against an order dated 27th April 2015 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No. 5934/Del/2012 for the Assessment Year 2007-08.

3. The explanation for the delay is set out in para 2 of the application which reads as under:

> "That initially the appeal in the present case was filed on 9th October 2014 within the prescribed period of limitation. However, due to the drastic increase in the court fees, the matters were placed under objections by the registry. It would be appreciated that, each CIT charge was therefore left with thousands of appeals for which the requisite funds had to be received from the Central Government and thereafter allocated by the CBDT. The amounts were extremely substantial and were not part of the allocated budget for the year. This has resulted in the present delay in re-filing the appeal due to unavoidable circumstances."

4. The other reasons given for the delay are the removal of objections on account of digitization (e-filing) of the case and the change in the panel of the Standing Counsel for the Income Tax Department.

5. None of the above reasons can justify the extraordinary delay of 505 days in re-filing the appeal. As far as e-filing is concerned, the Registry of this court conducted held orientation sessions to enable the lawyers familiarise themselves with the e-filing processes. Scanning facilities were provided at the filing counters to assist lawyers and litigants. As far as increase in court fee is concerned, the change came into force on 1st August, 2012 much before the filing of the present appeal. Even change in counsel cannot explain why there would be a delay of 505 days in curing defects and re-filing the appeal.

6. The court is not convinced by the reasons given for the delay of 505 days in re-filing the appeal. The application for condonation of delay is dismissed.

ITA No. 314 of 2017

7. The appeal is accordingly dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 19, 2017
b