$~34 & 35

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

\+ **ITA No.469/2016 & CM No. 26630/2016**

\+ **ITA No.806/2016 & CM No. 43229/2016**

COMMISSIONER OF INCOME TAX (C)-III .....Appellant

Versus

M/S SURYA VINAYAKA INDUSTRIES LTD. ..... Respondent

Through: Mr. Puneet Rai, Advocate for Appellant in Item No.34.
Mr. Dileep Shivpuri, Mr. Sanjay Kumar and Mr. Vikrant A. Maheshwari, Advocates for Appellant in Item No. 35.
Mr. Shashwat Bajpai, Mr. Sharad Agarwal and Sumangla Saxena, Advocates for Respondent in Both Items.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 06.02.2017

The Revenue is aggrieved by the order of the Income Tax Appellate Tribunal (ITAT), which allowed the assessee's appeal, holding that the exercise of Section 263 of the Income Tax Act, 1961, in the circumstances, was not warranted. At the outset, the Court notices that both appeals are highly belated. ITA No.469 has been filed after 613 days; ITA No.806 has been filed after 707 days. In both instances, the explanation for the delay is less then convincing; the Revenue states the heavy workload of appellant, which it unable to effectively manage as well as the lack of manpower. The other reason stated is the reorganization of its panel counsel. Both did not constitute "sufficient cause" to enable the Court to condone the delay. The applications and appeals are accordingly dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

FEBRUARY 06, 2017
sb