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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
33.
\+ **ITA 324/2017**

PR. COMMISSIONER OF INCOME TAX-8 ..... Appellant
Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Ms. Lakshmi Gurung, Advocate.

versus

SAMSUNG INDIA ELECTRONICS PRIVATE LIMITED (FORMERLY SAMSUNG TELECOMMUNICATION INDIAPRIVATE LIMITED) ..... Respondent
Through: Mr. Himanshu Sinha, Ms. Vrinda Tulshan and Mr. Manan Jain, Advocates.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **28.04.2017**

CM No. 16137/2017 (for exemption)

1. Allowed, subject to all just exceptions.

CM No. 16135/2017 (for condonation of delay of 97 days in filing the appeal)

2. For the reasons stated therein, the application is allowed. The delay in filing the appeal is condoned.

CM No. 16136/2017 (for condonation of delay of 1144 days in re-filing the appeal)

3. There is an inordinate delay of 1144 days in re-filing the appeal.

4. The Court finds that the standard excuse that the Department is putting forth in all such applications for condonation of delay in re-filing the appeal is the change of Standing Counsel for the Department and the failure by the earlier counsel to inform the Department about the appeal lying in defect. This explanation does not impress the Court. It is not possible to accept that no one in the Department followed up on the filing of appeals and allowed a period of almost 1144 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.

5. The application for condonation of the delay of 1144 days in re-filing the appeal is dismissed.

6. Accordingly, the appeal ITA 324 of 2017 is dismissed.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 28, 2017
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