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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 315/2017**

PRINCIPAL 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 Navi and Mr. Tarun Singh, Advocates

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **21.04.2017**

CM No. 14748/2017

1. 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. 1581/Del/2013 for the Assessment Year 2008-09.

2. One 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 09.10.2014 within 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."

3. 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.

4. None of the above reasons can justify the extraordinary delay of 505 days in re-filing the appeal. As regards the first reason, the Court Fees Delhi Amendment Act, 2012 came into force on 1st August 2012 long before the appeal was filed for the first time. There was sufficient time for the Department to have arranged for the funds.

5. As far as e-filing is concerned, the Registry of this court 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.

6. Even change in counsel cannot explain why there would be a delay of 505 days in curing defects and re-filing the appeal. It is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than one year 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.

7. 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.

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8. The appeal is accordingly dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 21, 2017
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