$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
32
\+ **ITA No. 578/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX-IV ..... Appellant
Through: Mr. Zoheb Hossain, Senior Standing Counsel with Mr. Deepak Anand, Junior Standing Counsel

versus

IQOR INDIA SERVICES (P) LTD.
..... Respondent
Through: Mr. Mayank Nagi and Mr. Tarun Singh, Advocates

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **31.07.2017**

C.M. No. 26888 /2017 (delay of 595 days in filing) in ITA No. 578/2017

1. There is an extraordinary delay of 595 days in re-filing the present appeal. In the present application for condonation of delay, the reasons furnished are as under:

> "2. That initially the appeal in the present case was filed on 09.10.2014within 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. That besides the above grounds, after removal of objections, the matter could not be cleared on account of digitization (e-filing) of the case, which has also resulted delay in re-filing, which was beyond the control of the appellant.
>
> 4. That the present case has recently been entrusted from the earlier Senior Standing Counsel for the Income Tax Department to the present counsel as the earlier counsel is no more in the panel of Income Tax Department, and as such the present counsel has taken steps to remove the objections but there has been delay in re-filing the same. Since the appeal has been filed in the discharge of official duties and on the basis of the records maintained in the office, there has been delay in re-filing the appeal. The delay of 595 days in re-filing the appeal may kindly be condoned as the appeals are being field in discharge of the official duties and some delay has taken place on account of fact that the concerned officer has to perform other functions as Assessing Officer. The counsel has diligently taken sincere steps to remove the objections, but it resulted in delay for a few days."

2. The first ground is entirely unconvincing. Much prior to the initial filing of the appeal, the Court Fees Act applicable to Delhi stood amended. As regards the second ground, again 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 595 days.

3. As regards the third ground, it is not possible to accept that no one followed up on the filing of appeals and allowed a period of more than 500 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.

4. The above explanation offered by the Appellant is insufficient for the Court to be persuaded to condone the delay of 595 days in re-filing the appeal..

5. The application is, accordingly, dismissed. Consequently, the appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

JULY 31, 2017
rd