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

\+ **ITA 495/2017**

DELHI BUILDING & OTHER
CONSTRUCTION WORKERS WELFARE BOARD.... Appellant

Through: Mr. Anuj Aggarwal, ASG, GNCTD with Ms. Deboshree Mukherjee, Adv.

versus

DIRECTOR OF INCOME TAX (EXEMPTION) ..... Respondent

Through: Mr. Rahul Kaushik, Sr. Standing Counsel

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **17.07.2017**

CM No. 23986/2017 (delay in re-filing)

1. For the reasons as stated in the application, the delay in re-filing is condoned. The application stands disposed of.

CM No. 23985/2017 (delay in filing); ITA No. 495/2017 & CM No.23983/2017

2. There is a delay of 304 days in filing the appeal. The explanation offered in the application reads as under:

> "3. That after the decision to file the present Appeal was taken the undersigned counsel was engaged and the present form of appeal was drafted and is being filed after several rounds of discussion, during which several documents were required to be examined, as and when provided by the Appellant Department after procuring them from the records of the Ld. Tribunal, which consumed a lot of time, the last document having been supplied in the month of March, 2017.

> 4. That the draft thereafter was sent for necessary approvals and the same has been vetted and signed and is accordingly being filed now."

3. The above explanation offered by the Appellant is insufficient for the Court to be persuaded to condone the delay. The following observations of the Supreme Court in ***Postmaster General v. Living Media India Limited (2012) 3 SCC 563*** are equally applicable to bodies like the Appellant herein:

> "In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bonafide effort, there is no need to accept the usual explanation that the file was kept pending for process. The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the Government Departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few.

4. The above observation has been reiterated by the Supreme Court in ***State of U.P. v. Amar Nath Yadav (2014) 2 SCC 422***.

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

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 17, 2017/*dk*