$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
10
\+ **ITA 607/2017**

PR. COMMISSIONER OF INCOME TAX- 9 ..... Appellant
Through:Mr Zoheb Hossain, Senior Standing Counsel with Mr Deepak Anand, Advocate

versus

M/S WORLD WINDOW IMPEX INDIA PVT. LTD. ..... Respondent
Through: None

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **04.08.2017**

C.M.No.27838 /2017 (delay of 22 days in re-filing)

1. The delay of 22 days in re-filing the appeal is condoned. The application is disposed of.

C.M.No.27837 /2017 (delay of 290 days in filing)

2. There is a delay of 290 days in filing the present appeal. In the present application for condonation of delay, the reasons furnished are as under:

> "4. That the Appeal has been filed on the basis of records maintained in the office of concerned Assessing officer. The Appeal has to be processed through official channel/hierarchy and the Appeal has been filed by the Appellant as he is authorized to file Appeal under the Income Tax Act, 1961.

> 5. That several orders including the Assessment order, CIT (Appeals) order and orders of the IT AT have been filed along with the Appeal. That as per the requirements of the High Court rules and orders, the typed copies of all the orders is required to be filed along with the Appeal. Beside this, several other compliances have to be fulfilled by the Assessing Officer, which has caused an inadvertent delay of a few days."

3. The Supreme Court in ***Postmaster General v. Living Media India Limited (2012) 3 SCC 563*** observed as under:

> "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. Viewed in light of the law explained, the above explanation offered by the Appellant is both unsatisfactory and insufficient for the Court to be persuaded to condone the extraordinary delay of 344 days in filing the appeal.

6. The application is accordingly dismissed. Consequently, the appeal is also dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

AUGUST 04, 2017
rd