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

\+ **ITA 519/2017**

PR. COMMISSIONER OF INCOME TAX- 9 ..... Appellant

Through: Mr.Zoheb Hossain, Sr.Standing Counsel

Versus

M/S WORLD WINDOW
IMPEX INDIA PVT. LTD. ..... Respondent

Through: Mr.A.K.Babbar, Advocate with Mr.Surinder Kumar, Mr.Bharat Tripathi, Mr.Atul Babbar, Advocates.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% **14.07.2017**

<u>C.M.No.24333 /2017 (delay of 235 days in filing)</u>

1. There is a delay of 235 days in filing the present appeal. In the present application for condonation of delay, the reasons furnished are as under:

> "3. That the Applicant/Appellant respectfully submits that there has been delay due to sufficient cause in spite of due procedure followed by the Applicant/Appellant in filing the said Appeal. The said delay in filing the appeal has arisen in *bona fide* circumstances and for no fault or omission or negligence on the part of the Applicant/Appellant herein and earnest efforts had been made by the Applicant/ Appellant to expedite the process at various stages of finalizing the accompanying Appeal, within the earliest possible time.

> 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."

2. 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."

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

4. The above explanation offered by the Appellant is insufficient for the Court to be persuaded to condoned the delay.

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

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 14, 2017/*'anb'*