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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 421/2017**

PR. COMMISSIONER OF INCOME TAX CENTRAL-3 ..... Appellant
Through: Mr Zoheb Hossain, Senior Standing Counsel with Mr Deepak Anand, Junior Standing Counsel for Revenue

versus

NATIONAL INDUSTRIAL CORPORATION LTD. .... Respondent
Through: Mr Salil Kapoor Mr Sunit Lalwani and Mr Ananya Kapoor, Advocates

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **29.05.2017**

CM 21285/2017 (exemption)

1. Allowed, subject to all just exceptions.

CM 21286/2017 (delay) & ITA No. 421/2017

2. There is an inordinate delay of 1145 days in re-filing the appeal.

3. The Court finds that the standard excuse that the department is putting forth in all such applications for condonation of delay in re-filing the appeal is two-fold. The first is regarding the change of Standing Counsel for the Department and the failure by the earlier counsel to inform the Department about the appeal lying in defect. This explanation does not impress the Court. It is not possible to accept that no one in the Department followed up

on the filing of appeals and allowed a period of more than three years 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 second is regarding the practice directions issued by this Court for e-filing of the appeals. As has already been observed by this Court in several orders, the practice directions were issued after consultation with the bar and after giving sufficient time for the bar to get acquainted with the requirement of e-filing. Additionally, the Court has also provided scanning machines at the filing counter so that no difficulty is caused to the bar for switching over to the system of e-filing. In any event, the delay of over three years on this ground is wholly unacceptable.

5. Consequently, the Court is not persuaded to condone the extraordinary delay of 1145 days in re-filing the appeal. The application is dismissed. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 29, 2017
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