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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **WTA No. 7/2017**

COMMISSIONER OF WEALTH TAX (C)-1 ..... Petitioner
Through: Mr. Sanjay Kumar, Advocate, Mr Rahul Chaudhary, Senior Standing Counsel

versus

SAHARA INDIA FINANCIAL CORPORATION LTD. .... Respondent
Through: Mr. Arta Trana Panda, Advocate

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER
% **04.08.2017**

C. M. No. 22539 /2017 (delay of 1280 days in re-filing)

1. There is a delay of 1280 days in re-filing the present appeal. In the present application for condonation of delay, the reasons furnished are as under:

> "3.That several orders including the Assessment order, CIT (Appeals) order and order of the I.T.A.T. 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.
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> 4. That after the introduction of e-filing system, the appeals pertaining to taxation are to be filed electronically. The process of e-filing requires several procedural compliances in the terms that after completing the process of pagination, attestation, sewing advance copy to the opposite parties, taking caveat report, the entire set of appeal is given in CD for burning/

> converting the same into a systematic CD. The appeal is then converted into systematic e-scan CD using specialized software. This software is not available with Sr. Standing Counsel of the Income Tax Department and for converting the appeal into a systematic e-scan CD, services of authorized vendors (which are very few) have to taken. The process of conversion of the appeals in systematic e-scan CD itself involves substantial time. After the appeal is converted into a systematic e- CD, the same has to be filed electronically and accordingly an e-filing number is generated.
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> 5. That the procedure of checking these appeals which are e-filed electronically is also different. As the appeals are e-filed, the same are checked electronically. In case any defects are pointed out by the High Court Registry, the entire process stated above has to be repeated and the appeal is again e-filed. At this juncture, it may be stated that the 'defect(s)' marked by the registry are, usually procedural in nature, such as (i) the age of the concerned CIT signing the affidavit is not stated in the affidavit, (ii) the PAN of the assessee/respondent is not mentioned, (iii) the service to the assessee/respondent is more than one week ago etc, etc. Usually, the registry takes two-three days' time to make fresh copy and during that time the caveat report expires and the whole process is to be repeated again.
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> 6. That the Appellant then initiates the process of re-filing the appeal. This takes some time as the whole process as stated above has to be followed again. Further at times, correspondence/liaisoning has to be made with the Income Tax Department with the request to make money available for incurring the expense and a substantial time is involved in this exercise."

2. 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 regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters.

3. As regards this ground, 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 more than two years.

4. It is not possible to accept that no one 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.

5. The application bearing C.M. No. 22539/2017 for condonation of the delay of 1280 days in re-filing the appeal is dismissed. Accordingly, the appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 04, 2017/*rd*