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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA No. 780/2017**

PR. COMMISSIONER OF INCOME TAX- 7 ..... Appellant
Through: Mr Sanjay Kumar, Advocate for Mr Rahul Chaudhary, Senior Standing Counsel

versus

REGENT AUTOMOBILES PVT. LTD. ..... Respondent
Through: Mr K. N. Ahuja and Mr M. P. Rastogi, Advocates

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **09.10.2017**

C.M. No. 33005/2017 (delay of 586 days in re-filing)

1. There is a delay of 586 days in re-filing the present appeal. In this application seeking condonation of the said 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,

serving 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.

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.."

2. The explanation offered is the standard one 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 one year on this ground is wholly unacceptable.

Consequently, the Court is not persuaded to condone the extraordinary delay of 586 days in re-filing the appeal.

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

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

OCTOBER 09, 2017
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