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

\+ ITA 925/2016, CM APPL.46657/2016

COMMISSIONER OFINCOME TAX-III ..... Appellant
Through: Mr. Dileep Shivpuri, Sr. Standing Counsel with Mr. Sanjay Kumar, Jr. Standing Counsel.

versus

SOLARIS CHEMTECH INDUSTRIES PVT. LTD. ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% **28.02.2017**

The present appeal under Section 260A of the Income Tax Act is highly belated - by 1366 days. There is hardly any explanation for the delay. The appeal was filed on 16.02.2013 but appears to have been kept objected to. The Income Tax Department does not seem to have any clue about the filing of the appeal or the objections raised by the registry. It refers to the re-organisation of its panel of counsel and cites the pendency of a large number of appeals marked as defective. The reasons can hardly be considered sufficient cause to condone the delay.

Even on the question of law, we are of the opinion that the cancellation of penalty in this case was justified. The error committed by the assessee which was sought to be rectified subsequently could not be construed as a deliberate omission on its part and the addition made in the circumstances of the case was unjustified.

For the above reasons, the application for condonation of delay and the appeal are dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

FEBRUARY 28, 2017
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