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

+ ITA 97/2021

EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE DELHI(SOUTH)Appellant

Through: Mr. Vikramajit Banerjee, ASG
Mr. Rony O John, Mr. Piyush
Swami and Mr. Arshdeep
Singh, Advocates.

versus

DCIT, CIRCLE 76(1)Respondent

Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

67

+ ITA 98/2021

EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE DELHI(SOUTH)Appellant

Through: Mr. Vikramajit Banerjee, ASG
Mr. Rony O John, Mr. Piyush
Swami and Mr. Arshdeep
Singh, Advocates.

versus

DCIT, CIRCLE 76(1)Respondent

Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

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+ ITA 99/2021

EMPLOYEES PROVIDENT FUND ORGANISATION
REGIONAL OFFICE DELHI (SOUTH)Appellant

Through: Mr. Vikramajit Banerjee, ASG
Mr. Rony O John, Mr. Piyush
Swami and Mr. Arshdeep
Singh, Advocates.

versus



DCIT, CIRCLE 76(1)

.....Respondent

Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

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ITA 100/2021

EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE DELHI (SOUTH)

.....Appellant

Through: Mr. Vikramajit Banerjee, ASG
Mr. Rony O John, Mr. Piyush
Swami and Mr. Arshdeep
Singh, Advocates.

versus

DCIT, CIRCLE 76(1)

.....Respondent

Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

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ITA 101/2021

EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE DELHI (SOUTH)

.....Appellant

Through: Mr. Vikramajit Banerjee, ASG
Mr. Rony O John, Mr. Piyush
Swami and Mr. Arshdeep
Singh, Advocates.

versus

DCIT, CIRCLE 76(1)

.....Respondent

Through: Mr. Sanjay Kumar and Ms.
Easha, Advocates.

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ITA 119/2021

EMPLOYEES PROVIDENT FUND ORGANISATION
REGIONAL OFFICE DELHI NORTH

.....Appellant

Through: Mr. Siddharth, SC with Mr.
Anshul Saxena and Mr. Harshit
Manwani, Advocates.

versus



ACIT CIRCLE 74(1)

.....Respondent

Through: Mr. Aseem Chawla, SSC with
Ms. Pratishtha Chaudhary,
Advocates.

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ITA 120/2021

EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE DELHI (NORTH)

.....Appellant

Through: Mr. Siddharth, SC with Mr.
Anshul Saxena and Mr. Harshit
Manwani, Advocates.

versus

ACIT CIRCLE 74(1), DELHI

.....Respondent

Through: Mr. Aseem Chawla, SSC with
Ms. Pratishtha Chaudhary,
Advocates.

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ITA 121/2021

EMPLOYEES PROVIDENT FUND ORGANISATION
REGIONAL OFFICE DELHI (NORTH)

.....Appellant

Through: Mr. Siddharth, SC with Mr.
Anshul Saxena and Mr. Harshit
Manwani, Advocates.

versus

ACIT CIRCLE 74(1)

.....Respondent

Through: Mr. Aseem Chawla, SSC with
Ms. Pratishtha Chaudhary,
Advocates.

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ITA 122/2021

EMPLOYEES PROVIDENT FUND ORGANISATION
REGIONAL OFFICE DELHI (NORTH)

.....Appellant

Through: Mr. Siddharth, SC with Mr.



Anshul Saxena and Mr. Harshit
Manwani, Advocates.

versus

ACIT CIRCLE 74(1)Respondent
Through: Mr. Aseem Chawla, SSC with
Ms. Pratishtha Chaudhary,
Advocates.

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+ ITA 124/2021
EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE DELHI (NORTH)Appellant
Through: Mr. Siddharth, SC with Mr.
Anshul Saxena and Mr. Harshit
Manwani, Advocates.

versus

ACIT CIRCLE 74(1)Respondent
Through: Mr. Aseem Chawla, SSC with
Ms. Pratishtha Chaudhary,
Advocates.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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12.08.2024

CM APPLs. 12132/2021, 12134/2021 (for delay) in ITA 97/2021
CM APPLs. 12135/2021, 12137/2021 (for delay) in ITA 98/2021
CM APPLs. 12138/2021, 12140/2021 (for delay) in ITA 99/2021
CM APPLs. 12141/2021, 12143/2021 (for delay) in ITA 100/2021
CM APPLs. 12144/2021, 12146/2021 (for delay) in ITA 101/2021
CM APPLs. 14273/2021, 14275/2021 (for delay) in ITA 119/2021
CM APPLs. 14402/2021, 14404/2021 (for delay) in ITA 120/2021
CM APPLs. 14412/2021, 14414/2021 (for delay) in ITA 121/2021
CM APPLs. 14421/2021, 14423/2021 (for delay) in ITA 122/2021
CM APPLs. 14478/2021, 14480/2021 (for delay) in ITA 124/2021



1. These appeals seek to question the order of the **Income Tax Appellate Tribunal**⁴ dated 03 August 2016. However, and as is manifest from the affidavit which has been filed in support of the applications seeking condonation of delay, all that was asserted was that the counsel entrusted with the filing and preparation of these appeals had been infected with COVID. There is an apparent and evident failure to explain the delay between 2016 and till such time that the pandemic came down.

2. Although a subsequent affidavit in support of the prayer for condonation of delay has been moved along with CM APPL. 53208/2022, we note that the same also miserably and abjectly fails to explain the inordinate delay of 1427 days. All that the affidavit refers to is the exchange of correspondence between the counsel engaged and certain officers of the appellant-organisation.

3. We consequently find no ground to condone the delay. These applications shall thus stand dismissed.

ITA 97/2021 & CM APPL. 53208/2022 (additional documents)
ITA 98/2021 & CM APPL. 53212/2022 (additional documents)
ITA 99/2021 & CM APPL. 53210/2022 (additional documents)
ITA 100/2021 & CM APPL. 53214/2022 (additional documents)
ITA 101/2021 & CM APPL. 53209/2022 (additional documents)
ITA 119/2021 & CM APPLs. 14272/2021 (stay), 35742/2023 (additional documents)
ITA 120/2021 & CM APPLs. 14401/2021 (stay),
ITA 121/2021 & CM APPL. 14411/2021 (Stay), CM APPL. 35743/2023 (Addl. Document)
ITA 122/2021 & CM APPL. 14420/2021 (stay)
ITA 124/2021 & CM APPLs. 14477/2021 (stay)

4. In light of our order on the main applications seeking condonation of delay, these applications shall stand disposed of.

⁴ Tribunal



5. In light of the delay condonation applications having been dismissed, these appeals shall stand consigned to the record.

6. The questions of law which were otherwise sought to be canvassed in this set of appeals are kept open to be addressed in appropriate proceedings.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 12, 2024/vp