

## Delhi HC

Judges  
Vibhu Bakhru  
S. Muralidhar

Lawyers (Revenue)  
Ashok K  
Aamir Aziz

## Timeline

HC DELHI  
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02 Feb 2016

[Judgement](#)

## COMMISSONER OF INCOME TAX -IV vs HARSHA INTERIORS DECORATORS PVT LTD



02.02.2016 ITA 96-2016

Text Highlight

Issues & Grounds of  
appeal

Arguments

Holding &  
Outcome

versus

CM No. 3018/2016 (for condonation of delay in re-filing the appeal) & ITA No. 96 of 2016

1. There is an inordinate delay of 805 days in re-filing the appeal.
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 two-fold. The first is regarding the budgetary constraints of the Department which delayed payment of the differential court fees as a result of the Court Fees Delhi Amendment Act, 2012 which came into force on 1 st August 2012. The second is regarding the practice directions issued by the Court pertaining to filing of soft copies of the paper books in tax matters.
3. The first ground is entirely unconvincing. Much prior to the initial filing of the appeal, the Court Fees Act applicable to Delhi stood amended. As regards the second ground, again sufficient advance notice had been given to the litigants and Advocates about the filing of soft copies of the paper books. 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 appeal and allowed a period of more than two 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 is dismissed.
6. The appeal is accordingly dismissed on ground of extraordinary delay of 805 days in re-filing the appeal.

