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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 919/2016**

THE PR. COMMISSIONER OF INCOME TAX- CENTRAL -3
..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

SUNCITY PROJECTS PVT. LTD. Respondent
Through:

WITH

+ **ITA 920/2016**
THE PR. COMMISSIONER OF INCOME TAX - CENTRAL -3
..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

SUNCITY PROJECTS PVT. LTD. Respondent
Through:

WITH

+ **ITA 921/2016**
THE PR. COMMISSIONER OF INCOME TAX- CENTRAL-3
..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

SUNCITY PROJECTS PVT. LTD. Respondent
Through:

WITH

ITA 915, 916, 917, 918, 919, 920, 921/2016



+ **ITA 915/2016**
 THE PR. COMMISSIONER OF INCOME TAX- CENTRAL -3
 Appellant
 Through: Mr. Ruchir Bhatia, Advocate

versus

SUNCITY PROJECTS PVT. LTD. Respondent
 Through:

WITH

+ **ITA 916/2016**
 THE PR. COMMISSIONER OF INCOME TAX- CENTRAL-3
 Appellant
 Through: Mr. Ruchir Bhatia, Advocate

versus

SUNCITY PROJECTS PVT. LTD. Respondent
 Through:

WITH

+ **ITA 917/2016**
 THE PR. COMMISSIONER OF INCOME TAX - CENTRAL -3
 Appellant
 Through: Mr. Ruchir Bhatia, Advocate

versus

SUNCITY PROJECTS PVT. LTD. Respondent
 Through:

WITH



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ITA 918/2016**THE PR. COMMISSIONER OF INCOME TAX- CENTRAL-3**

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SUNCITY PROJECTS PVT. LTD.

..... Respondent

Through:

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE NAJMI WAZIRI****ORDER**

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18.04.2017

**CM Nos. 46543/2016, 46545/2016, 46547/2016, 46536/2016,
46537/2016, 46539/2016, 46541/2016 & ITA Nos. 919/2016,
920/2016, 921/2016, 915/2016, 916/2016, 917/2016, 918/2016**

1. On 18th January, 2017, the appeals were admitted by framing questions of law. The Court also directed notice to be issued on the applications for condonation of delay.

2. It is now seen that in para 3 of each of these applications which seeks condonation of delay of 86 days in filing the appeals the only explanation offered is as under:

“3. That however, after due deliberations at various levels, the competent authority decided to file appeal against the order of Tribunal dated 21.03.2016 before this Hon’ble High Court and requisite approval was granted on 30.09.2016.”



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3. The above explanation is in fact no explanation at all. There have been numerous judgments of the Supreme Court as well as this Court mandating that every day's delay must be explained by the Appellant.

4. At this stage, Mr. Ruchir Bhatia, Advocate prays that the Appellant may be given one more opportunity to explain each day's delay. However, this legal requirement has been known to the Department for several decades now. The Court sees no reason to grant any further indulgence, when applications seeking condonation of delay are filed in such a casual manner, despite knowing the requirement of law.

5. The Court is not satisfied with the explanation offered and, therefore, declines to condone the delay of 86 days in the filing of each of these appeals. All the applications seeking condonation of delay are dismissed. Consequently, the appeals are also dismissed.

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S.MURALIDHAR, J

A handwritten signature in black ink, appearing to be 'Najmi Waziri', located above the name 'NAJMI WAZIRI, J'.

NAJMI WAZIRI, J

APRIL 18, 2017

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