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

+ ITA 180/2017

EASTERN INDIA POWERTECH LTD. .... Appellant  
Through: Mr. Ajay Vohra, Sr. Adv. with Ms.  
Kavita Jha, Adv.

versus

COMMISSIONER OF INCOME TAX-IV .... Respondent  
Through: Mr. Zoheb Hossain and Mr. Deepak  
Anand, Adv.

+ ITA 181/2017

EASTERN INDIA POWERTECH LTD. .... Appellant  
Through: Mr. Ajay Vohra, Sr. Adv. with Ms.  
Kavita Jha, Adv.

versus

COMMISSIONER OF INCOME TAX-IV, .... Respondent  
Through: Mr. Zoheb Hossain and Mr. Deepak  
Anand, Adv.

+ ITA 182/2017

EASTERN INDIA POWERTECH LTD. .... Appellant  
Through: Mr. Ajay Vohra, Sr. Adv. with Ms.  
Kavita Jha, Adv.

versus

COMMISSIONER OF INCOME TAX-VI, .... Respondent  
Through: Mr. Zoheb Hossain and Mr. Deepak  
Anand, Adv.

+ ITA 183/2017

EASTERN INDIA POWERTECH LTD. .... Appellant  
Through: Mr. Ajay Vohra, Sr. Adv. with Ms.  
Kavita Jha, Adv.

Versus

ITA 180/2017 & connected matters



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ITA 180/2017

COMMISSIONER OF INCOME TAX – XIII ..... Respondent  
Through: Mr. Zoheb Hossain and Mr. Deepak  
Anand, Advts.

+ ITA 184/2017

EASTERN INDIA POWERTECH LTD. .... Appellant  
Through: Mr. Ajay Vohra, Sr. Adv. with Ms.  
Kavita Jha, Adv.

versus

COMMISSIONER OF INCOME TAX-IV ..... Respondent  
Through: Mr. Zoheb Hossain and Mr. Deepak  
Anand, Advts.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**ORDER**

% **17.03.2017**

CM No. 8743/2017 (Exemption) in ITA 180/2017

CM No. 8749-8750/2017 (Exemption) in ITA 182/2017

CM No. 8753-8754/2017 (Exemption) in ITA 183/2017

CM No. 8758/2017 (Exemption) in ITA 184/2017

Allowed subject to all just exceptions.

ITA No. 180/2017 & CM No. 8744/2017 (Condonation of delay)

ITA No. 181/2017 & CM No. 8746/2017 (Condonation of delay)

ITA No. 182/2017 & CM No. 8751/2017 (Condonation of delay)

ITA No. 183/2017 & CM No. 8755/2017 (Condonation of delay)

ITA No. 184/2017 & CM No. 8759/2017 (Condonation of delay)

These appeals are barred by time. There is a delay of 960 days in re-filing all these appeals. These appeals were originally filed in April, 2013 and were returned with objections in time. Subsequently, on 07.11.2013 the Court rules were modified and required mandatory



e-filing. It is submitted that thereafter electronic records were prepared for re-filing the appeals but unfortunately, the said electronic records got misplaced. They were traced later sometime in November, 2016 when the appeals were re-filed.

This Court is of the opinion that the reasons for seeking condonation of delay cannot pass muster. The appeals were returned for re-filing with objections and could have been possibly filed in July – August, 2013. However, even according to the appellant, the electronic records were prepared sometime in mid or end of November, 2013 but at the same time, because of shifting of the counsel's office, they got lost. These cannot be categorized as sufficient cause to warrant a condonation of delay.

The applications and, consequently, the appeals are dismissed.

  
**S. RAVINDRA BHAT, J**

  
**NAJMI WAZIRI, J**

**MARCH 17, 2017/kk**