



§-1 & 2

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

+ **ITA 31/2017 & CM No.1697/2017**
 + **ITA 32/2017 & CM Nos.1698-99/2017**

COMMISSIONER OF INCOME TAX-IV Appellant
 Through: Mr. Dileep Shivpuri, Mr. Sanjay
 Kumar and Mr. Vikrant A.
 Maheshwari, Advocates.

Versus

M/S DAURALA FOODS & BEVERAGES P. LTD. Respondent
 Through: None.

CORAM:

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

ORDER

% **13.02.2017**

CM No.1698/2017 (for exemption)

Allowed, subject to all just exceptions.

The application stands disposed off.

ITA Nos. 31/2017 & CM No.1697/2017 & ITA 32/2017 & CM
Nos.1699/2017


At the outset, the Court notices that both appeals are grossly time barred by 890 days; which is the time taken by the Revenue to re-file the appeals. In both instances, the explanation for the delay is less than convincing; the Revenue states the heavy workload of appellant, which it unable to effectively manage as well as the lack of manpower. The other reason stated is the reorganization of its panel counsels. Both did not



constitute "sufficient cause" to enable the Court to condone the delay.

The applications and appeals are accordingly dismissed.


S. RAVINDRA BHAT, J.


NAJMI WAZIRI, J.

FEBRUARY 13, 2017

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