



§-4 & 6

\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 137/2017 & CM Nos.4934-35/2017

+ ITA 139/2017 & CM No.4937/2017

COMMISSIONER OF INCOME TAX-IV ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

Versus

M/S ESTER INDUSTRIES LTD. .... Respondent

Through: None.

**CORAM:**

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

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

**ORDER**

% **21.02.2017**

At the outset, the Court notices that both appeals are grossly time barred by 860 days; which is the time taken by the Revenue to re-file the appeals. In both instances, the explanation for the delay is less then 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*  
S. RAVINDRA BHAT, J.

*Najmi Waziri*  
NAJMI WAZIRI, J.

**FEBRUARY 21, 2017**

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