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

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ITA 308/2015

COMMISSIONER OF INCOME TAX –VI Appellant

Through: Mr Rohit Madan and Mr Akash Vajpai,
Advocates.

versus

WOCO MOTHERSON ELASTOMER LTD. Respondent

Through: Mr Pawan Kumar, Advocate.

WITH

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ITA 309/2015

COMMISSIONER OF INCOME TAX-VI Appellant

Through: Mr Rohit Madan and Mr Akash Vajpai,
Advocates.

versus

WOCO MOTHERSON ELASTOMER LTD. Respondent

Through: Mr Pawan Kumar, Advocate.

AND

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ITA 310/2015

COMMISSIONER OF INCOME TAX-VI Appellant

Through: Mr Rohit Madan and Mr Akash Vajpai,
Advocates.

versus



WOCO MOTHERSON ELASTOMER LTD. Respondent

Through: Mr Pawan Kumar, Advocate.

CORAM:

HON'BLE DR. JUSTICE S. MURALIDHAR

HON'BLE MR. JUSTICE VIBHU BAKHRU

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05.08.2015

CM No.8218/2015 in ITA 308/2015

CM No.8220/2015 in ITA 309/2015

CM No.8222/2015 in ITA 310/2015

1. Allowed, subject to all just exceptions.
2. The applications stand disposed of.

CM No.8219/2015 in ITA 308/2015 (for condonation of delay of 526 days in re-filing the appeal)

CM No.8221/2015 in ITA 309/2015 (for condonation of delay of 526 days in re-filing the appeal)

CM No.8223/2015 in ITA 310/2015 (for condonation of delay of 526 days in re-filing the appeal)

1. There is an inordinate delay of 526 days i.e. more than a year and five months in the re-filing of the present appeals by the Revenue.
2. The Court finds that there are three standard excuses that the Revenue is putting forth in all such applications for condonation of delay in re-filing. The first is regarding the budgetary constraints leading to delay payment of the differential court fees as a result of the Court Fees Delhi Amendment



Act, 2012 which came into force on 1st August 2012. The second is regarding the practice directions issued by the Court pertaining to filing of soft copies of the paperbooks in tax matters. The third is about change in standing counsel for the Revenue.

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, sufficient advance notice had been given to the litigants and Advocates about the filing of soft copies of the paperbooks. 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. The third excuse regarding change of standing counsel is also not justified considering that there is an entire panel of lawyers for the Revenue and its cell in the High Court is managed by a Deputy CIT whose work is overseen by an Assistant CIT. None of the above factors could have entailed a delay of more than a year and five months in re-filing the appeals.

4. The applications are accordingly dismissed.



ITA Nos.308/2015, 309/2015 & 310/2015

5. In view of the order passed in ITA 307/2015, these appeals are dismissed on merits as well.

S. MURALIDHAR, J

VIBHU BAKHRU, J

**AUGUST 05, 2015
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