

ITEM NO.44

COURT NO.5

SECTION IIIA

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (Civil) No.21087/2010

(From the judgment and order dated 23/07/2009 in NOM No. 2523/2009 of The HIGH COURT OF BOMBAY)

COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

INDIAN HOTELS CO. LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP and office report)

Date: 09/05/2011 This Petition was called on for hearing today.

CORAM:

HON'BLE MR. JUSTICE D.K. JAIN

HON'BLE MR. JUSTICE H.L. DATTU

For Petitioner(s) Mr. B. Bhattacharya, ASG
Ms. Rajni Ohri Lal, Adv.
Mr. Nishant Patil, Adv.
Mr. B.V. Balaram Das, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
O R D E R

In terms of direction contained in our order dated 28th February, 2011, a copy of application seeking condonation of delay of 656 days in filing the appeal before the High Court has been placed on record. In the said application, explanation for the said delay in filing the appeal reads thus:

"3. I say that due to circumstances beyond control, the appeal could not be filed in time. The case records were old and not traceable. I say that due to several facts such as non traceability of case records, procedural formalities involved in the Department and the papers are to be processed through different officers in rank for their comments, approval etc. and then the preparation of the draft of appeal memo, paper book and the administrative difficulties such as shortage of staff, the delay has occurred in filing the present appeal. It is also submitted that it is absolutely essential in the interest of justice to condone the delay. I say that the appellant has good chance of succeeding in the appeal and if the relief as prayed for herein is not granted, grave and irreparable loss shall be caused to the revenue."

In our opinion, the said explanation does not make out a sufficient cause for condonation of delay in filing the appeal before the High Court. In that view of the matter, we do not find any ground to interfere with the impugned judgment. The Special Leave Petition is dismissed on the ground of delay as well as on merits.

(VINOD LAKHINA)
Court Master

(KUSUM GULATI)
Court Master