

**PRIORITY**

F.No. 272/M-37/2017-ITJ  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
Room No. 276, Samrat Hotel, New Delhi

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New Delhi the dated 14<sup>th</sup> December, 2017

To,

All Principal Chief Commissioners of Income Tax,

**Sub:-** Repeated adjournments by Department Representatives before ITAT-reg.

Madam/Sir,

Instances have come to light where repeated requests for adjournment by Departmental Representatives before ITAT have attributed to the pendency of the cases.

2. In a recent case, i.e, CM Appl. No. 43560 of 2017 in W.P. (C) No. 4383 of 2014 & CM Appl. No. 43561 of 2017 in W.P. (C) No. 2699 of 2014- Showa Corporation vs. Dy. Commissioner of Income Tax, the Hon'ble Delhi High Court has taken an adverse view of repeated adjournments being taken by the Departmental Representative.

3. Repeated request for adjournment by the Departmental Representatives not only delays the final disposal of the case but is also a contributory factor in locking up of substantial tax effect before ITAT.

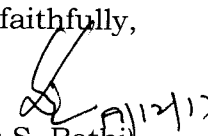
4. In view of the same, the undersigned is directed to state all Department Representatives of your region may be directed to not seek adjournments in cases listed before ITAT without a substantial cause or reason.

5. Further, the period of stay granted by ITAT may be monitored for filing of application for vacation of stay/ application for early listing of the matter to ensure early disposal of the cases before ITAT. The above may be brought to the notice of all concerned.

This issues with the approval of Member(A&J) CBDT.

Yours faithfully,

Encl: As above,

  
(D.S. Rathi)

Dy. Commissioner of Income Tax (OSD)(ITJ)

Telephone: 26882637

Copy to:- Data base Cell with the request to upload on irsofficesonline.

§-14 & 15

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

+ W.P.(C) 2699/2014

+ W.P.(C) 4383/2014

SHOWA CORPORATION ..... Petitioner  
Through : Mr. Piyush Kaushik, Advocate.

versus

DEPUTY DIRECTOR OF INCOME TAX (INTERNATIONAL  
TAXATION) CIRCLE 3(2), NEW DELHI ..... Respondent  
Through : Mr. Rahul Kaushik, SSC for Income  
Tax Department.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MS. JUSTICE PRATHIBA M. SINGH**

**ORDER**

% 01.12.2017

**CM APPL. 43561/2017 in W.P.(C) 2699/2014**

**CM APPL. 43560/2017 in W.P.(C) 4383/2014**

Issue notice to non applicant-respondent, returnable on 20<sup>th</sup> December, 2017. Mr. Rahul Kaushik, learned Senior Standing Counsel for non-applicant/respondent accepts notice.

Copy of the order sheets of the Tribunal will be sent by the Counsel for the Revenue to the Central Board of Direct Taxes, and if the Board deems appropriate, necessary directions would be issued to the Departmental Representative.

Learned counsel for the respondent would obtain instructions and ascertain details of departmental representative, who would argue the matter

before the Tribunal. It will be ensured that the departmental representative does not take adjournment.

Contention of the applicant-petitioner is that the tax amount involved is substantial and the issues, subject matter of examination before the Tribunal are re-occurring. It will also be the duty of the applicant-petitioner also not to take an adjournment.

Relist on 20<sup>th</sup> December, 2017.

A copy of the order be given *dasti* under signature of Court Master.

*Sanjiv*

SANJIV KHANNA, J

*Prathiba*

PRATHIBA M. SINGH, J

DECEMBER 01, 2017

*Sanjiv*  
*Prathiba*  
Court Master  
High Court of Delhi  
New Delhi