

IT : Where there is an inadequate explanation for delay of 596 days in filing special leave petition and a misleading statement about pendency of a similar civil appeal, petition should be dismissed and penalty of Rs. 10 lacs is to be paid to Supreme Court Legal Services Committee

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[2018] 97 taxmann.com 23 (SC)
SUPREME COURT OF INDIA
Commissioner of Income-tax, Ghaziabad

v.

Hapur Pilkhuwa Development Authority

MADAN B. LOKUR, S. ABDUL NAZEER AND DEEPAK GUPTA, JJ.
SPECIAL LEAVE PETITION (CIVIL) DIARY NO. 26127 OF 2018
AUGUST 27, 2018

H. Raghavendra Rao, Debashish Bharukha, Advs. and Mrs. Anil Katiyar, AOR *for the Petitioner.*

ORDER

1. This petition for special to leave has been filed by the Commissioner of Income Tax, Ghaziabad.
2. First of all this petition has been filed after a delay of 596 days. There is an inadequate and unconvincing explanation given for the delay in filing the petition.
3. Secondly, it is mentioned in the proforma for first listing that a similar matter being C.A. No. 7096/2012 is pending in this Court. However, the office has given a report stating that C.A. No. 7096/2012 was decided by this Court as far back as on 27.09.2012. In other words, the petitioners have given a totally misleading statement before this Court.
4. We are shocked that the Union of India through the Commissioner of Income Tax has taken the matter so casually.
5. As we have noted, there is an inadequate explanation of delay of 596 days in filing the petition and a misleading statement about pendency of a similar civil appeal. Under the circumstances, we dismiss the petition with costs of Rs.10 lacs to be paid to the Supreme Court Legal Services Committee within four weeks from today. The amount be utilized for juvenile justice issues.
6. List the matter for compliance after four weeks.

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