



CNR: KAHC010739142025

NC: 2026:KHC:36446-DB
STRP No. 62 of 2025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF JULY, 2026

PRESENT

THE HON'BLE MR.JUSTICE S.G.PANDIT

AND

THE HON'BLE DR.JUSTICE K.MANMADHA RAO

SALES TAX REVISION PETITION NO.62 OF 2025

BETWEEN:

1. THE STATE OF KARNATAKA
REPRESENTED BY ITS
DEPUTY COMMISSIONER OF
COMMERCIAL TAXES (AUDIT)-6.2
DGSTO-6, 3RD FLOOR,
KIADB BUILDING, 14TH CROSS,
PEENYA 2ND STAGE
BENGALURU-560 058.

2. THE JOINT COMMISSIONER OF
COMMERCIAL TAXES (APPEALS)-6
2ND FLOOR, TTMC 'B' BLOCK,
BMTc BUILDING,
SHANTINAGAR,
BENGALURU-560 027.

Digitally signed
by G
SHREE RAKSHA
Location: HIGH
COURT OF
KARNATAKA

...PETITIONERS

(BY SMT.JYOTI M. MARADI, HCGP)

AND:

M/S BIESSE MANUFACTURING CO. PVT. LTD.
SURVEY NO.32,



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NO.469, JAKKASANDRA VILLAGE,
SONDEKAPPA ROAD,
NELAMANGALA,

BANGALORE-562 123.

...RESPONDENT

(BY SRI.K.K.CHYTHANYA, SENIOR COUNSEL A/W
SRI. S.SHARATH, ADVOCATE)

THIS STRP IS FILED UNDER SEC.65(1) OF THE KARNATAKA VALUE ADDED TAX ACT, 2003 AGAINST THE JUDGMENT DATED 02.07.2019, PASSED IN STA. NO. 154/2017 ON THE FILE OF KARNATAKA APPELLATE TRIBUNAL AT BANGALORE, ALLOWING THE APPEAL AND SETTING ASIDE THE ORDER DATED 18.01.2017 PASSED IN VAT.AP. NO.204/15-16 ON THE FILE OF JOINT COMMISSIONER OF COMMERCIAL TAXES (APPEALS -6) DISMISSING THE APPEAL FOR THE TAX PERIODS FROM APRIL 2009 TO MARCH 2010.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY,
ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE DR. JUSTICE K.MANMADHA RAO



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ORAL ORDER

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

I.A.No.1/2025 is filed praying to condone the delay of 2067 days in preferring the Sales Tax Revision Petition.

2. Heard learned High Court Government Pleader Smt.Jyoti M Maradi for the petitioners/State. Learned Senior counsel Sri.K K Chythanya along with learned counsel Sri.S Sharath for Sri.Tata Krishna, learned counsel for the respondent.

3. Learned High Court Government Pleader Smt.Jyoti M Maradi would submit that the above petition is filed questioning the order dated 02.07.2019 in STA No.154/2017 passed by the Karnataka Appellate Tribunal. It is submitted that STRP No.30/2023 was filed challenging the very same impugned judgment dated 02.07.2019 in STA No.154/2017 and the said STRP was withdrawn with liberty to file fresh petition.

4. Learned High Court Government Pleader would also submit that, while permitting the petitioner to withdraw the Revision Petition, this Court observed that, while computing the



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period of limitation for filing fresh petition, Section 14 of the Limitation Act, 1963 would be invocable. Therefore, learned High Court Government Pleader would submit that the delay from the date of withdrawing the Revision Petition till filing of the present Revision Petition cannot be taken note of while computing the delay in preferring the present Revision Petition. However, learned High Court Government Pleader would submit that, initially, the file was taken up for closure based on the prevailing legal opinion and, accordingly, the Commissioner had approved for closure of the matter. However, it is submitted that, in the year 2023, taking note of the subsequent development, the Department took fresh decision to file Revision Petition before this Court.

5. Further, it is submitted that, on 17.05.2023 the Additional Commissioner of Commercial Taxes sent back file to the Assistant Commissioner of Commercial Taxes with a direction to seek authorisation and, accordingly, authorization was obtained and, thereafter, the STRP No.30/2023 was filed. It is further submitted that, the delay in preferring the Revision Petition is neither intentional nor deliberate and, for the *bona*



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fide administrative reasons. Further, it is submitted that, the State has good case on merit. Hence, it is prayed to condone the delay and to hear the Revision Petition on its merit.

6. However, the application for condonation of delay is seriously opposed by filing objection. Learned Senior counsel Sri.K K Chythanya for the respondent would submit that, the petitioners/State has not made out any ground to condone the delay. Further, learned Senior counsel submits that, the State has failed to provide sufficient cause to condone the delay in preferring the present petition. Learned Senior counsel would submit that, even if delay from the date of withdrawal of the earlier Revision Petition till filing of the present petition is excluded, the State has not explained the delay from 2019 to 2023, till filing of STRP No.30/2023 properly.

7. Further, it is submitted that the State has failed to explain the delay from 2019 to 2023. The State has explained only the delay in the year 2023 from the date of taking fresh decision to file the Revision Petition. It is submitted that, as the State has not provided any sufficient cause, it has prayed to dismiss the above STRP.



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8. Having heard the learned counsel for the parties and, on perusal of the affidavit accompanying application, we are of the considered opinion that, the State has failed to properly explain the delay and, it has not provided any sufficient cause to condone the delay for the reasons recorded hereunder:

Admittedly, the impugned judgment in STA No.154/2017 was passed by the Karnataka Appellate Tribunal on 02.07.2019. Earlier, STRP No.30/2023 was filed by the State challenging the impugned judgment on 01.08.2023. It is true that a Coordinate Bench of this Court, vide Order dated 24.02.2025, had permitted the State to withdraw the STRP No.30/2023 with liberty to file a fresh petition in an appropriate form and substance. It was also recorded in the Order dated 24.02.2025 that the benefit of Section 14 of the Limitation Act, 1963 would accrue to the State. Subsequently, after a lapse of about 8 months, the present Revision Petition has been filed by the State on 06.11.2025.

9. There is a delay on the part of the State in 2 instances. Firstly, there is absolutely no explanation



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forthcoming explaining the delay from 02.07.2019 to 01.08.2023(the date on which the earlier STRP No.30/2023 was filed). It is true that the Hon'ble Apex Court in ***COGNIZANCE FOR EXTENSION OF LIMITATION, IN RE (2022) 3 SCC 117*** has held that the period from 15.03.2020 to 28.02.2022 shall be excluded for the purposes of calculation of limitation period under any law. Even if the said period is excluded, the earlier STRP No.30/2023 was only filed by the State on 01.08.2023, i.e. 1 year and 6 months after 28.02.2022. The said delay of 1 year and 6 months has not been explained satisfactorily by the State and no sufficient cause has been shown for the delay.

10. Moreover, the earlier STRP No.30/2023 was disposed of on 24.02.2025 with liberty to the State to file a fresh petition in appropriate form and substance. The present Revision Petition has been filed by the State only on 06.11.2025. Again, the State has not been able to satisfactorily explain the delay of about 8 months in filing the present petition. The Hon'ble Apex Court in ***SHIVAMMA VS KARNATAKA HOUSING BOARD*** reported in ***2025 SCC***



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OnLine SC 1969 has held that the State or any of its instrumentalities cannot be accorded preferential treatment in matters concerning condonation of delay under Section 5 of the Limitation Act and that, if sufficient cause is not shown for prolonged delay, then the delay should not be condoned casually. The relevant paragraphs of the said judgment read as under:

"212. The law as it presently stands, post the decision of Postmaster General (supra), is unambiguous and clear. Condonation of delay is to remain an exception, not the rule. Governmental litigants, no less than private parties, must demonstrate bona fide, sufficient, and cogent cause for delay. Absent such justification, delay cannot be condoned merely on the ground of the identity of the applicant.

*213. From a combined reading of Bal Kishan Mathur (supra) and Sheo Raj Singh (supra) it is equally manifest that the ratio of Postmaster General (supra) is, in essence, twofold. **First**, that State or any of its instrumentalities cannot be accorded preferential treatment in matters concerning condonation of delay under Section 5 of the Limitation Act. The State must be judged by the same standards as any private litigant. To do otherwise would not only compromise the sanctity of limitation. The earlier view, insofar as it favoured a liberal approach towards the State or any of its instrumentality is no more the correct position of law.*



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Secondly, *that the habitual reliance of Government departments on bureaucratic red tape, procedural bottlenecks, or administrative inefficiencies as grounds for seeking condonation of delay cannot always, invariably accepted as a "sufficient cause" for the purpose of Section 5 of the Limitation Act. If such reasons were to be accepted as a matter of course, the very discipline sought to be introduced by the law of limitation would be diluted, resulting in endless uncertainty in litigation.*

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216. *In this regard, the vital test that has to be employed, wherever "sufficient cause" is sought to be demonstrated on the ground of bureaucratic inefficiencies is to distinguish between whether the same is an "explanation" or an "excuse". Although the two may appear to be one and the same, yet there exists a fine but pertinent distinction between an "excuse" and an "explanation".*

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261. *Thus, for the reasons aforesaid, the impugned order of the High Court deserves to be set aside. Before we proceed to close this judgment, we deem it appropriate to make it abundantly clear that administrative lethargy and laxity can never stand as a sufficient ground for condonation of delay, and we want to convey an emphatic message to all the High Courts that delays shall not be condoned on frivolous and superficial grounds, until a proper case of sufficient cause is made out, wherein the State-machinery is able to establish that it acted with bona fides and remained vigilant all*



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throughout. Procedure is a handmaid to justice, as is famously said. But courts, and more particularly the constitutional courts, ought not to obviate the procedure for a litigating State agency, who also equally suffer the bars of limitation from pursuing litigations due to its own lackadaisical attitude.

262. *The High Courts ought not give a legitimizing effect to such callous attitude of State authorities or its instrumentalities, and should remain extra cautious, if the party seeking condonation of delay is a State-authority. They should not become surrogates for State laxity and lethargy. The constitutional courts ought to be cognizant of the apathy and pangs of a private litigant. Litigants cannot be placed in situations of perpetual litigations, wherein the fruits of their decrees or favourable orders are frustrated at later stages. We are at pains to reiterate this everlasting trend, and put all the High Courts to notice, not to reopen matters with inordinate delay, until sufficient cause exists, as by doing so the courts only add insult to the injury, more particularly in appeals under Section 100 of the CPC, wherein its jurisdiction is already limited to questions of law.*

263. *Limitation periods are prescribed to maintain a sweeping scope for the lis to attain for finality. More than the importance of judicial time, what worries us is the plight of a litigant with limited means, who is to contest against an enormous State, and its elaborate and never-exhausting paraphernalia. Such litigations deserve to be disposed of at the very threshold, because, say if a party litigating against the State, for whatever reason, is unable to contest the*



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condonation of delay in appeal, unlike the present case, it reopens the lis for another round of litigation, and leaves such litigant listless yet again. As courts of conscience, it is our obligation that we assure that a litigant is not sent from pillar to post to seek justice.

264. *No litigant should be permitted to be so lethargic and apathetic, much less be permitted by the courts to misuse the process of law."*

11. The State has not been able to show sufficient cause for the prolonged delay over 2 different spans. Thus, in terms of the decision of the Hon'ble Apex Court in **SHIVAMMA** (supra), I.A.No.1/2025 stands **dismissed**. Consequently, the Sales Tax Revision Petition also stands **rejected**.

**SD/-
(S.G.PANDIT)
JUDGE**

**SD/-
(DR.K.MANMADHA RAO)
JUDGE**

GSR
List No.: 1 Sl No.: 9