

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 6TH DAY OF APRIL 2015/16TH CHAITHRA, 1937

WP(C).No. 11058 of 2015 (F)

PETITIONER :

**NAJEEB C.,
M/S NAJEEB ASSOCIATES, ARCHITECT, NAWAFF BUNGLOW
MAHAKAVI BHARAT GAR ROAD, KOCHI - 682 035.**

BY ADV. DR.K.P.PRADEEP

RESPONDENTS :

- 1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY TO TAXES
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM - 695 001.**
- 2. INTELLIGENCE OFFICER,
SQUAD NO.VIII, DEPARTMENT OF COMMERCIAL TAXES
ERNAKULAM - 682 018.**
- 3. ASSISTANT COMMISSIONER (WORKS CONTRACT),
DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM - 682 018.**
- 4. TAHSILDAR (RR),
KANAYANNUR TALUK, TALUK OFFICE, KANAYANNUR
ERNAKULAM - 682 011.**

R1 TO R4 BY SR. GOVT. PLEADER SMT., SHOBA ANNAMMA EAPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONERS' EXHIBITS :

- EXHIBIT P1. TRUE COPY OF THE PENALTY ORDER NO.IEC VIII/47/07-08 (99-00) DATED 12.06.2009 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 1999-2000.
- EXHIBIT P1(a). TRUE COPY OF THE PENALTY ORDER NO.IEC VIII/47/07-08 (00-01) DATED 12.06.2009 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 2000-2001.
- EXHIBIT P1(b). TRUE COPY OF THE PENALTY ORDER NO.IEC VIII/47/07-08 (01-02) DATED 12.06.2009 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 2001-2002.
- EXHIBIT P2. TRUE COPY OF THE COMMON ORDER DATED 06.09.2012 IN STRP NOS.19/2010, 20/2010 AND 21/2010 OF THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.
- EXHIBIT P3. TRUE COPY OF THE MODIFIED PENALTY ORDER NO.IEC VIII/47/07-08 (99-00) DATED 29.11.2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 1999-2000.
- EXHIBIT P3(a). TRUE COPY OF THE MODIFIED PENALTY ORDER NO.IEC VIII/47/07-08 (00-01) DATED 29.11.2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 2000-01.
- EXHIBIT P3(b). TRUE COPY OF THE MODIFIED PENALTY ORDER NO.IEC VIII/47/07-08 (01-02) DATED 29.11.2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 2001-02.
- EXHIBIT P4. TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 24.01.2014 IN TA 3/2014 FILED BEFORE THE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH AT ERNAKULAM FOR THE ASSESSMENT YEAR 1999-2000.
- EXHIBIT P4(a). TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 24.01.2014 IN TA NO. 4/2014 FILED BEFORE THE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH AT ERNAKULAM FOR THE ASSESSMENT YEAR 2000-01.
- EXHIBIT P4(b). TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 24.01.2014 IN TA NO. 5/2014 FILED BEFORE THE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH AT ERNAKULAM FOR THE ASSESSMENT YEAR 2001-02.
- EXHIBIT P5. TRUE COPY OF THE PETITION TO CONDONE DELAY NO INTP 3/2014 DATED 24.01.2014 IN TA NO.3/2014 FILED BEFORE THE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH AT ERNAKULAM FOR THE YEAR 1999-2000.

(Contd...)

- EXHIBIT P5(a). TRUE COPY OF THE PETITION TO CONDONE DELAY
NO INTP 5/2014 DATED 24.01.2014 IN TA NO.4/2014 FILED
BEFORE THE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH AT ERNAKULAM FOR THE YEAR 2000-01.
- EXHIBIT P5(b). TRUE COPY OF THE PETITION TO CONDONE DELAY
NO INTP 7/2014 DATED 24.01.2014 IN TA NO.5/2014 FILED
BEFORE THE SALES TAX APPELLATE TRIBUNAL, ADDITIONAL
BENCH AT ERNAKULAM FOR THE YEAR 2001-02.
- EXHIBIT P6. TRUE COPY OF THE COMMON ORDER DATED 01.12.2014 IN
INTP NO.3, 5, & 7 IN TA NOS 3, 4 & 5 OF 2014 ISSUED BY THE
SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH AT
ERNAKULAM, FOR THE YEARS 1999-2000, 2000-01 AND 2001-02.
- EXHIBIT P7. TRUE COPY OF THE ORDER NO.NC-CR 92-93 TO 2001-02
AC(WC) EKM DATED 30.12.2011 ISSUED BY THE 3RD
RESPONDENT.
- EXHIBIT P8. TRUE COPY OF THE ORDER NO.CR-99-00 TO 2001-02 DATED
08.03.2012 ISSUED BY THE 3RD RESPONDENT.
- EXHIBIT P9. TRUE COPY OF THE NOTICE NO.E6 18/09-10 DATED 26.02.2015
ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11058 OF 2015 (F)

Dated this the 6th day of April, 2015

J U D G M E N T

The petitioner in this writ petition was the appellant before the Kerala Value Added Tax Appellate Tribunal, having filed appeals against the order of the first appellate authority confirming demands of penalty on him. Inasmuch as there was a delay in filing the application before the Appellate Tribunal, the petitioner had also preferred petitions for condonation of delay, supported by an affidavit giving an explanation for the delay occasioned. The Appellate Tribunal, on a consideration of the applications for condonation of delay preferred by the petitioner, proceeded to hold that the petitioner had not satisfactorily explained the delay that was occasioned, and therefore proceeded to dismiss the delay condonation petitions, and thereafter, the appeals as well. Counsel for the petitioner would point out that connected appeals in respect of the assessments, pertaining to the same assessment years, as involved in the instant cases are pending before the Appellate Tribunal for consideration on merits.

2. In my view, the order of the Appellate Tribunal, in the delay condonation applications preferred by the petitioner, does not reflect a consideration of the facts relevant for consideration of the issue of condonation of delay in second appeal, under a statutory scheme of litigation. The parameters for exercise of discretion, in cases involving condonation of delay, have been laid down by the Supreme Court in a number of decisions wherein it is stated that, normally when a claim made by an applicant is legally sustainable, the delay must be condoned. It is also mandated that, when substantial justice and technicalities are pitted against each other, then the cause of substantial justice deserves to be preferred. There are cases where the conduct of a party must also be gone into, and where it is established that the conduct of the litigant party is not such as would indicate that he was negligent or callous in pursuing the matter before the Forum, and further, the delay was not so huge as would cause substantial prejudice or harm to the opposite side, the situation would normally call for a condonation of the delay. The legal principle that informs such decisions is that, as far as possible, in a legal arena, the attempt must always be to enable a consideration on merits rather

than to throw out the matter, on technicalities. It would be instructive to refer to the judgment of the Supreme Court in **Esha Bhattacharjee v. Managing Committee of Raghunathpur Nafar Academy and others - [JT 2013 (12) SC 450]**, where, at paragraphs 15 and 16, the court culled out the broad principles that should govern an application for condonation of delay. They read as follows:

15. From the aforesaid authorities the principles that can broadly be culled out are:

i) There should be a liberal, pragmatic, justice-oriented, non-pedantic approach while dealing with an application for condonation of delay, for the courts are not supposed to legalise injustice but are obliged to remove injustice.

ii) The terms “sufficient cause” should be understood in their proper spirit, philosophy and purpose regard being had to the fact that these terms are basically elastic and are to be applied in proper perspective to the obtaining fact-situation.

iii) Substantial justice being paramount and pivotal the technical considerations should not be given undue and uncalled for emphasis.

iv) No presumption can be attached to deliberate causation of delay but, gross negligence on the part of the counsel or litigant is to be taken note of.

v) Lack of bona fides imputable to a party seeking condonation of delay is a significant and relevant fact.

vi) it is to be kept in mind that adherence to strict

proof should not affect public justice and cause public mischief because the courts are required to be vigilant so that in the ultimate eventuate there is no real failure of justice.

vii) The concept of liberal approach has to encapsule the conception of reasonableness and it cannot be allowed a totally unfettered free play.

viii) There is a distinction between inordinate delay and a delay of short duration or few days, for to the former doctrine of prejudice is attracted whereas to the latter it may not be attracted. That apart, the first one warrants strict approach whereas the second calls for a liberal delineation.

ix) The conduct, behavior and attitude of a party relating to its inaction or negligence are relevant factors to be taken into consideration. It is so as the fundamental principle is that the courts are required to weigh the scale of balance of justice in respect of both parties and the said principle cannot be given a total go by in the name of liberal approach.

x) If the explanation offered is concocted or the grounds urged in the application are fanciful, the courts should be vigilant not to expose the other side unnecessarily to face such a litigation.

xi) It is to be borne in mind that no one gets away with fraud, misrepresentation or interpolation by taking recourse to the technicalities of law of limitation.

xii) The entire gamut of facts are to be carefully scrutinized and the approach should be based on the paradigm of judicial discretion which is founded on objective reasoning and not on individual perception.

xiii) The State or a public body or an entity representing a collective cause should be given some acceptable latitude.

16. To the aforesaid principles we may add some more guidelines taking note of the present day scenario. They

are:

a) An application for condonation of delay should be drafted with careful concern and not in a half hazard manner harbouring the notion that the courts are required to condone delay on the bedrock of the principle that adjudication of a lis on merits is seminal to justice dispensation system.

b) An application for condonation of delay should not be dealt with in a routine manner on the base of individual philosophy which is basically subjective.

c) Though no precise formula can be laid down regard being had to the concept of judicial discretion, yet a conscious effort for achieving consistence and collegiality of the adjudicatory system should be made as that is the ultimate institutional motto.

d) The increasing tendency to perceive delay as a non-serious matter and, hence, lackadaisical propensity can be exhibited in a non-challant manner requires to be curbed, of course, within legal parameters.

On a consideration of the said principles as laid down by the Supreme Court, I am of the view that in the instant case, the Appellate Tribunal has not considered the applications for condonation of delay filed by the appellant in accordance with the decisions laid down by the Supreme Court. Accordingly, I quash Ext.P6 order and direct the Appellate Tribunal, Ernakulam, to restore the appeals, stay application and the delay condonation applications to file, and consider the applications filed for condonation of delay afresh within a period of two months from the date of receipt of a

copy of this judgment, after hearing the petitioner. There will be a stay of recovery proceedings against the petitioner, for recovery of the amounts confirmed against him by the lower authorities, till such time as orders are passed by the Appellate Tribunal, as directed in this judgment and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

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