$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
27.
+ **ST.APPL. 1/2016**

THE COMMISSIONER, VAT ..... Appellant
Through: Mr. Sumit K. Batra, Advocate.

versus

V.D. AUTOWHEELS ..... Respondent
Through: Mr. Ruchir Bhatia, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **13.01.2016**

CM No. 1096/2016 (for exemption)

1. Exemption allowed subject to all just exceptions.

2. The application is disposed of.

CM No. 1095/2016 (for condonation of delay of 412 days in filing the appeal), ST.APPL. 1/2016 & CM No. 1094/2016 (for stay)

3. The only reason given for the extraordinary delay of 412 days in filing the appeal is that there were some transfers in the department. This is a wholly unsatisfactory explanation.

4. The Supreme Court has in ***State of U.P. v. Amar Nath Yadav (2014) 2 SCC 422*** reiterated its earlier decision in ***Postmaster General v. Living Media India Limited (2012) 3 SCC 563*** where it was observed as under:

> "In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bonafide effort, there is no need to accept the usual explanation that the file was kept pending for process. The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the Government Departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few."

5. The application seeking condonation of the delay of 412 days in filing the appeal is dismissed. Consequently the appeal and the application are dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 13, 2016/dn