

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No. 276 of 2017**

M/s Sky Automobiles, A partnership firm duly registered under the Partnership Act, 1952 having its office at G.E. Road, Mohoba Bazar, Raipur (CG) through its authorized signatory and one of the partners Shri Anil Agrawal, S/o Late Shri Rajendra Agrawal, aged about 50 years, R/o Raipur (CG)

---- **Petitioner**

Versus

1. State of Chhattisgarh, Through the Secretary, Department of Commercial Tax, Mahanadi Bhavan, Naya Raipur, Distt. Raipur (C.G.)
2. Commissioner, Commercial Tax, Civil Lines, Raipur (C.G.)
3. Additional Commissioner, Commercial Tax, Raipur (C.G.)

For Petitioner	:	Mr. Neelabh Dubey, Advocate.
For Respondent/State	:	Mr. Anand Dadariya, Dy. Govt. Advocate.

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

16/04/2018

(1) This writ petition is directed against the interim order dated 11.5.2017 passed by Chhattisgarh Commercial Tax Tribunal (henceforth "Tribunal") by which delay in filing the second appeal under Section 49(6) of the Chhattisgarh Value Added Tax Act, 2005 (henceforth "Act, 2005") has been condoned.

(2) Learned counsel appearing for the petitioner would vehemently submit that learned Tribunal has committed a grave illegality in condoning the delay in filing the second appeal, in fact there is no sufficient reason shown for condoning the delay in filing the second appeal and, therefore, the order impugned condoning the delay is liable to be set aside.

(3) Per contra, learned counsel for the State would submit that the delay in filing the first appeal has rightly been condoned by the Tribunal as sufficient cause has been shown for the same, which does not call for any interference by this Court in the instant writ petition.

(4) After hearing learned counsel appearing for the parties, and considering the reasons assigned by the Tribunal for condoning the delay, I am satisfied that sufficient cause has been shown for filing the first appeal and that has rightly been condoned by the Tribunal.

(5) Accordingly, the writ petition being devoid of merit is liable to be and is hereby dismissed. No order as to cost(s).

Sd/-

(Sanjay K. Agrawal)
Judge

D/-

