IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL

Commercial Tax Revision No.44 of 2016

Commissioner, Commercial Tax, Uttarakhand, Dehradun

.....Revisionist

Vs.

M/s Karyapalak Engineer, Central Division-1, C.P.W.D., Subhash Road, Dehradun

...Respondent

Shri Mohit Maulekhi, learned brief holder for the State/revisionist.
Shri B.R. Garg, learned counsel for the respondent.

23rd December, 2020

Coram : Hon'ble Ravi Malimath, A.C.J.
Hon'ble Alok Kumar Verma, J.

Ravi Malimath, A.C.J. (Oral)

There is a delay of 1359 days in filing the revision. The reason assigned is that after receiving the copy of the judgment, the matter was discussed at different levels and therefore, time was taken to obtain permission.

2. There is no detail as to how the delay has occasioned. Even though the Courts have always been liberal while considering an application for condonation of

delay, the same does not mean that every application for condonation of delay has to be accepted.

3. Sufficient cause is required to be shown for the purposes of condonation of delay. Unfortunately, there is not even a single element of any bonafide in the affidavit. There is absence of any sufficient cause, and the affidavit has been filed in an absolute mechanical manner. There is no application of mind.

4. It is unfortunate that such kind of affidavit is filed without application of mind.

5. Under these circumstances, in the absence of the revisionist showing any sufficient cause, we do not find any ground to condone the delay. Hence, the delay condonation application (CLMA No.13057 of 2016) is rejected.

6. Consequently, the commercial tax revision stands dismissed.

(Alok Kumar Verma, J.) **(Ravi Malimath)**
A.C.J.

JKJ/SK