IN THE HIGH COURT OF UTTARAKHAND AT NAINITAL

Commercial Tax Revision No. 62 of 2017

Commissioner, Commercial Tax ...Revisionist

Vs.

M/s Om Prakash & Sons ...Respondent

Shri Mohit Maulekhi, learned brief holder for the State-revisionist.

30th 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 1878 days in filing the revision. It is submitted that after receiving the impugned order the matter was sent to the Secretary Finance, State of Uttarakhand for filing the present revision, who in turn granted permission to approach the Hon'ble High Court by filing a revision. It is stated that in the said process the delay has occasioned.

2. We are shocked at the manner in which such an affidavit has been filed. It is unbecoming of an officer of the level of the Deputy Commissioner, Commercial Taxes to file such reckless affidavits. The officer should know that a sufficient cause requires to be shown for condoning a delay of more than five years. Rather than making any effort to show a reasonable cause, a bald affidavit like this is filed. We fail to understand as to how the State can be so callous

in filing such affidavits. In the absence of showing any sufficient cause, the question of delay has always been considered liberally by any Court. However, considering it liberally does not mean to condone each and every delay. There has to be some reason or explanation offered in order to construe it as a sufficient cause for condoning delay. When no reason at all has been shown, such a delay cannot be condoned.

3. Consequently, the application for condonation of delay (CLMA No. 8348 of 2017) is rejected. Consequently, the revision is also dismissed.

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

R.P.