

**IN THE HIGH COURT OF BOMBAY AT GOA****MCA/129/2021****IN****STM/1607/2020 (Filing No)**

**MINESCAPE MINERALS  
PVT. LTD., THR. ITS AUT.  
SIGN., ASHOK COTTA  
VS**

**..... APPLICANT**

**COMMISSIONER OF  
COMMERCIAL TAXEX,  
PANAJI AND 2 ORS**

**..... RESPONDENTS**

Mr. Aniket Kunde with Mr. Nikhil A. Vaze, Advocates for the Applicant.

Mr. D. J. Pangam, Advocate General with Ms. A. Kamat, Additional  
Government Advocate for the Respondents.

**CORAM: M. S. SONAK &  
SMT. M. S. JAWALKAR, JJ.**

**DATE : 8<sup>th</sup> July, 2021.**

**P. C. :**

The learned counsel for the parties state that they have no objection to this Bench taking up this petition.

2. Heard the learned counsel for the parties.

3. This is an application seeking condonation of delay of 53 days in filing the tax revision application under the provisions of the Goa Value Added Tax Act 2005.

4. Mr. Kunde, the learned counsel for the applicant refers to the cause shown in the civil application. He submits that the Covid-19 pandemic also contributed to the delay. He refers to the directives on the aspect of extension of

limitation in Suo Moto Writ Petition (Civil) No.3/2020.

5. According to us, sufficient cause has been shown and, accordingly, the delay of 53 days in filing the revision application is hereby condoned.

6. Miscellaneous Civil Application no.129 of 2021 is disposed of.

SMT. M. S. JAWALKAR , J.

M. S. SONAK, J.

Ap/-

MARIA  
AURA  
PEREIRA  
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by MARIA AURA  
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