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WPA 5848 of 2022

Simplex Infrastructures Limited & Anr.
Vs
Joint Commissioner, Commercial Taxes, Central Audit
Unit & Ors.

Ms. Rita Mukherjee,
Mr. Abjijat Das
... For the Petitioners.
Mr. A. Roy, Ld. GP
Mr. T.M. Siddiqui,
Mr. Soumitra Mukherjee,
Mr. N. Chatterjee
... For the State.

In this writ petition, petitioners have challenged the impugned order of the Revisional Authority dated 31st July, 2019 dismissing the revisional application of the petitioners and on perusal of which I find the reasons for dismissal are that the said application was time barred and secondly that several adjournments were granted to the petitioners. In spite of granting several adjournments to the petitioners, petitioners did not contest the case. Even this writ petition has been filed on 8th of April, 2022 though the impugned order dated 31st July, 2019 was received by it which is within a week of such order i.e. 8th of August, 2019, with no cogent explanation for such delay in approaching this Writ Court. It appears that the petitioners who are approaching the Writ Court are not vigilant about their rights either before the Revisional Authority or before this Writ Court.

Petitioners' plea of Covid-19 is not tenable, since the impugned order dated 31st July, 2019, was received by the petitioners on August 8, 2019, which was not in the Covid-19 period, and not only that, this Court has been functioning normally even for more than last six months.

Furthermore, since the first petitioner is a big company having transaction of almost Rs.20 crores in a year, it must have been a team of professionals to handle its legal affairs.

Petitioners cannot take the plea of being a lay man staying in a remote village by taking advantage of such type of plea in approaching the Writ Court.

Since it is a court of equity and it is for those who are diligent and vigilant and not for the slumberers over their rights. Considering the facts and circumstances of the case, this writ petition, being WPA 5848 of 2022 is dismissed on the ground of inordinate delay without any cogent reason.

(Md. Nizamuddin, J.)