

26-04-2022
Item No.10
Subrata

IN THE HIGH COURT AT CALCUTTA
Constitutional writ Jurisdiction
Appellate Side

WPA No.5850 of 2022
Simplex Infrastructures Limited & Anr.
-vs-
The Senior Joint Commissioner Commercial Taxes, Larger
Taxpayer Unit, Kolkata & Ors.

Ms. Rita Mukherjee
Mr. Abhijat Das ...for the petitioners

Mr. S. Mukherjee
Mr. D. Ghosh ...for the State

Heard learned advocates appearing for the respective parties.

Petitioners in this writ petition have challenged the impugned order dated July 5, 2019 passed by the revisional authority dismissing their revisional application.

This writ petition has been filed on March 31, 2022 with inordinate delay of more than two-and-a-half years in approaching the writ court which could not be explained by the petitioners by any cogent reason.

Petitioner's plea of Covid-19 is not tenable, since the impugned order dated July 5, 2019 was received by the petitioners on August 7, 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. It also appears on perusal of the impugned order dated July 5, 2019 that twice petitioners were informed of the date of hearing, but they did not avail the same by taking any steps for seeking adjournment on those two occasions when the hearing was fixed before the revisional authority concerned.

Furthermore, since the first petitioner is a big company having transaction of almost Rs.20 crore 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 and take 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 for their rights. Considering the facts and circumstances of the case, this writ petition being WPA No.5850 of 2022 is dismissed on the ground of inordinate delay without any cogent reason.

[Md. Nizamuddin, J]