IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.276 of 2023

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M/s Swami Transport Company BPCL Raw, Pithampura Road, Dhamod, Indore, Madhya Pradesh - 452010.

... ... Appellant/s

Versus

1. State of Bihar through Commissioner of Commercial Taxes, Bihar, Patna.
2. Commissioner of Commercial Taxes, New Secretariat,Vikash Bhawan, Patna.
3. Joint Commissioner (Appeal), Commercial Taxes, Bihar, Patna.
4. Assistant Commissioner of Commercial Taxes, Karmnasha, Mohania, Kaimur, District - Kaimur.

... ... Respondent/s

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Appearance :

For the Appellant/s	:	Mr.Archana Sinha @ Archana Shahi
For the Respondent/s	:	Mr.Vivek Prasad (Gp 7)

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CORAM: HONOURABLE MR. JUSTICE BIBEK CHAUDHURI
and
HONOURABLE MR. JUSTICE DR. ANSHUMAN

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE BIBEK CHAUDHURI)

6 16-12-2025 This is an application for condonation of delay by 305 days filed by the appellant. Initially, along-with the memorandum of appeal, no such petition for condonation of delay was filed. When the Court pointed out that the appeal is barred by limitation, the appellant has filed the instant application.

2. It is contended on behalf of the appellant that the appellant does not know the law relating to Limitation Act and therefore failed to take step after the impugned order was passed within a period of limitation.

3. Moreover, another ground was taken to the effect

that there was delay in movement of file and decision taken by the company that the instant appeal is required to be filed.

4. The learned Advocate for the respondent / opposite party has raised objection against the prayer for condonation of delay. It is needless to say that ignorance of law cannot be said to be a defence and delay cannot be condoned due to the reason that the appellant was ignorant in respect of the period of limitation within which the appeal is required to be filed. Moreover, the appellant company is a private limited company. When the company was aggrieved, it could have taken step at the earliest. Prolonged delay of 305 days has not be explained properly.

5. Accordingly, we are of the view that the instant application for condonation of delay deserves to be rejected.

6. The application for condonation of delay is accordingly rejected. In view of rejection of the limitation petition, the appeal is also dismissed.

(Bibek Chaudhuri, J)

(Dr. Anshuman, J)

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