

10.09.2025

Item No.2

PG/KS

Ct. No.1

M.A.T. 11 of 2018
With
I.A. No. CAN 1 of 2018 (Old No. CAN 892 of 2018)
+
CAN 2 of 2018 (Old No. CAN 894 of 2018)
Sales Taxes Officer, Ballygunge Charge & Ors.
Versus
Syed Akbar Imam

Mr. Saptak Sanyal

.....For the State/Appellant

In Re:- I.A. No. CAN 1 of 2018 (Old No. CAN 892 of 2018)

1. This intra-Court appeal has been filed by the State challenging the order dated 13th May, 2016 in W.P. No.6890 (W) of 2016. The appeal is time barred and there is a delay of 565 days in preferring the appeal.
2. We have perused the affidavit filed in support of the application and we find that except for stating that the file was dealt with by the several officers of the Department, no acceptable explanation has been given for the inordinate delay in preferring the appeal within the period of limitation; more particularly, when the State was represented before the learned Single Bench and after hearing the submissions of all the learned counsels, the writ petition was disposed of.

3. Therefore, we are not persuaded to exercise any discretion in favour of the appellant/State.
4. Accordingly, the application for condonation of delay in I.A. No. CAN 1 of 2018 (Old No. CAN 892 of 2018) stands dismissed.
5. Consequently, the appeal stands rejected.
6. No costs.
7. Urgent photostat certified copy of this order, if applied for, be furnished to the parties expeditiously upon compliance of all legal formalities.

(T.S SIVAGNANAM)
CHIEF JUSTICE

(CHAITALI CHATTERJEE (DAS), J.)