



IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

RSA-48-2025 (O&M)

PSPCL

..Appellant

Versus

ER. JAYINDER SINGH GREWAL

..Respondent

Reserved on : 12.03.2026

Pronounced on: 23.03.2026

Uploaded on : 25.03.2026

Whether only the operative part of the judgment is pronounced?

NO

Whether full judgment is pronounced?

YES

CORAM: HON'BLE MRS. JUSTICE SUDEEPTI SHARMA

Present: Mr. Charanjit Sharma, Advocate
for the appellant.

SUDEEPTI SHARMA, J.

1. The present appeal has been filed against judgment and decree dated 24.10.2017 passed by learned Civil Judge (Senior Division), Patiala and judgment and decree dated 04.01.2024 passed by learned Additional District Judge, Patiala, after delay of 262 days.

CM-155-C-2025

2. The present application under Section 5 of the Limitation Act, 1963 read with Section 151 of the Code of Civil Procedure, 1908 is filed for condonation of delay of 262 days in filing the present appeal.

3. Learned counsel for the appellant contends that delay of 262 days in filing the present appeal is not intentional but procedural. He, therefore, prays that since the delay is procedural due to departmental formalities and not intentional, the same be condoned.

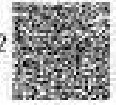


4. I have heard learned counsel for the applicant-appellant at length and, with his able assistance, carefully perused the whole file of this case.

5. Before examining the merits of the present application, it is pertinent to note the settled position that delay is not to be condoned as a matter of generosity or benevolence; the pursuit of substantial justice cannot come at the cost of prejudice to the opposite party.

6. It is well settled by catena of judgments of the Hon'ble Supreme Court that the law of limitation is not a mere technicality but has substantive value, being founded on public policy. The Limitation Act, 1963 seeks to ensure that litigants approach the Court within a reasonable period and do not sleep over their rights. Though Section 5 of the Limitation Act empowers the Court to condone delay upon sufficient cause being shown, such discretion is neither automatic nor to be exercised as a matter of course. Reference at this stage can be made to judgment of Apex court in ***Maniben Devraj Shah v Municipal corporation of Brigham Mumbai 2012(5) SCC 157***, wherein it is held as under :

“The law of limitation is founded on public policy. The Limitation Act, 1963 has not been enacted with the object of destroying the rights of the parties but to ensure that they approach the court for vindication of their rights without unreasonable delay. The idea underlying the concept of limitation is that every remedy should remain alive only till the expiry of the period fixed by the legislature. At the same time, the courts are empowered to condone the delay provided that sufficient cause is shown



by the applicant for not availing the remedy within the prescribed period of limitation."

7. Similarly, in ***Lanka Venkateswarlu v. State of Andhra Pradesh, (2011) 4 SCC 363***, Hon'ble the Supreme Court reiterated that a liberal or justice-oriented approach cannot be invoked to override the substantive law of limitation. The Apex Court observed that expressions such as "liberal approach" and "substantial justice" cannot be stretched to obliterate the mandate of limitation prescribed by statute.

8. More recently, in ***Thirunagalingam v. Lingeswaran, 2025 INSC 672***, Hon'ble the Supreme Court, speaking through Justice Satish Chandra Sharma, reaffirmed that although Courts may lean in favour of advancing substantial justice, such indulgence cannot be extended unless the applicant establishes a legally sufficient and satisfactorily explained cause for the delay. The relevant portion of the judgment is reproduce as thus :

31. It is a well-settled law that while considering the plea for condonation of delay, the first and foremost duty of the court is to first ascertain the bona-fides of the explanation offered by the party seeking condonation rather than starting with the merits of the main matter. Only when sufficient cause or reasons given for the delay by the litigant and the opposition of the other side is equally balanced or stand on equal footing, the court may consider the merits of the main matter for the purpose of condoning the delay."

9. It goes without saying that the law of limitation, being founded upon public policy, is anchored in the well-recognized maxim '*reipublicae ut*



sit finis litium’ that it is in the larger public interest that there should be an end to litigation. The object is to ensure finality in legal proceedings, and public interest is undoubtedly better served by timely governmental action than by condoning repeated lapses on account of avoidable delays.

10. It is equally pertinent to note that the Hon’ble Supreme Court, while strongly deprecating the State and its agencies for their bureaucratic lethargy and red-tapism leading to inordinate delay in filing appeals without due regard to the provisions of the Limitation Act, has repeatedly held that the Courts ought not to readily accept such explanations as constituting “sufficient cause.” The law requires that the Courts exercise circumspection in such matters, apply their judicial mind carefully, and be slow in condoning delay when the reasons offered reflect bureaucratic apathy. Only in exceptional circumstances, where the explanation is found to be genuine, reflective of reasonable diligence and promptitude, and free from gross negligence, deliberate inaction, want of bona fides, or casual indifference, can such delay be condoned.

11. Reference in this regard may be made to the judgment of the Hon’ble Supreme Court in **State of Madhya Pradesh & Ors. v. Bherulal, (2020) 10 SCC 654**, wherein the Apex Court expressed deep anguish at the routine practice of the State and its instrumentalities seeking condonation of delay on the pretext of bureaucratic inefficiency. It was categorically held that earlier decisions affording some degree of latitude to the State in such circumstances no longer reflect the correct legal position on condonation of delay. Relying upon the ruling in *Postmaster General v. Living Media India Ltd.*, the Apex Court held that delays attributable to bureaucratic red-tape,



such as unavailability of documents or the process of arranging them, can no longer be regarded as a valid ground for condoning delay.

12. Further, in **Union of India v. Jahangir Byramji Jeejeebhoy, 2024 SCC OnLine SC 489**, the Supreme Court, speaking through Hon'ble Justice J.B. Pardiwala, reiterated that it makes no difference whether the applicant is a private party or the State when it comes to condonation of gross delay. Unless the Department demonstrates reasonable and acceptable grounds for the delay supported by bona fide effort, there is no justification for accepting the oft-repeated explanation that files remained pending for months or years owing to procedural red tape. The Court categorically rejected such routine justifications and held as under:

“25. It hardly matters whether a litigant is a private party or a State or Union of India when it comes to condoning the gross delay of more than 12 years. If the litigant chooses to approach the court long after the lapse of the time prescribed under the relevant provisions of the law, then he cannot turn around and say that no prejudice would be caused to either side by the delay being condoned. This litigation between the parties started sometime in 1981. We are in 2024. Almost 43 years have elapsed. However, till date the respondent has not been able to reap the fruits of his decree. It would be a mockery of justice if we condone the delay of 12 years and 158 days and once again ask the respondent to undergo the rigmarole of the legal proceedings.”

13. Most recently, in **Shivamma v. Karnataka Housing Board & Ors., 2025 INSC 1104**, the Supreme Court delivered a comprehensive and erudite pronouncement on the law of limitation, particularly in cases involving the State or its instrumentalities. The apex Court conveyed an



emphatic message against recurrent laxity and bureaucratic inefficiency, held that such excuses cannot be permitted to dilute the sanctity of the law of limitation. the relevant extract of the same is reproduce as thus:

*“184. Long before the decision of K.V. Ayisumma (supra) this Court in **State of W.B. v. Administrator, Howrah Municipality reported in (1972) 1 SCC 366** had observed that irrespective of whether the litigant is a Government entity or a private person, the provisions of law applicable are the same and as such same consideration that is shown by courts to a private party when he claims the protection of Section 5 of the Limitation Act should also be adopted towards the State. The expression "sufficient cause" cannot be construed too liberally, merely because the party is the Government and the courts are not bound to accept readily whatever has been stated on behalf of the State to explain the delay. The relevant observations read as under: -*

"26. The legal position when a question arises under Section 5 of the Limitation Act is fairly well-settled. It is not possible to lay down precisely as to what facts or matters would constitute "sufficient cause" under Section 5 of the Limitation Act. But it may be safely stated that the delay in filing an appeal should not have been for reasons which indicate the party's negligence in not taking necessary steps, which he could have or should have taken. Here again, what would be such necessary steps will again depend upon the circumstances of a particular case and each case will have to be decided by the courts on the facts and circumstances of the case. Any observation of an illustrative circumstance or fact will only tend to be a curb on the free exercise of the judicial mind



by the Court in determining whether the facts and circumstances of a particular case amount to "sufficient cause" or not. It is needless to emphasise that courts have to use their judicial discretion in the matter soundly in the interest of justice.

27. Mr. D. Mukherji, learned Counsel for the first respondent, is certainly well-founded in his contention that the expression "sufficient cause" cannot be construed too liberally, merely because the party is the Government. It is no doubt true that whether it is a Government or a private party, the provisions of law applicable are the same, unless the statute itself makes any distinction. But it cannot also be gainsaid that the same consideration that will be shown by courts to a private party when he claims the protection of Section 5 of the Limitation Act should also be available to the State.

*28. In the case before us, it must be stated in fairness to the learned Solicitor General that he has not contended that the State must be treated differently. On the other hand, his contention is that the reasons given by the appellant, which, according to him will establish "sufficient cause" have not at all been adverted to, much less, considered by the High Court. **In our opinion, the** contention of the learned Solicitor General is perfectly justified in the circumstances of this case. The High Court, certainly, was not bound to accept readily whatever has been stated on behalf of the State to explain the delay. But, it was the duty of the High Court to have scrutinised the reasons given by the State and considered the same*



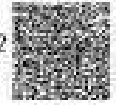
on merits and expressed an opinion, one way or the other. That, unfortunately, is lacking in this case."

193. It was in this backdrop, particularly, the persistent disregard to the laws of limitation by the States and its instrumentalities that compelled this Court in **Postmaster General** (supra) to deviate from the earlier practice of extending unwarranted leniency governmental agencies, and to emphasise that the law of limitation binds the State no less than the ordinary litigant. The said decision is in three parts: -

(i) **First**, This Court held that claims of the Government and its functionaries being an impersonal machinery and inherited with bureaucratic methodology can no longer be accepted to excuse delays under Section 5 of the Limitation Act, in view of the modern technologies being used and available. The relevant observations read as under: -

"27. It is not in dispute that the person(s) concerned were well aware or conversant with the issues involved including the prescribed period of limitation for taking up the matter by way of filing a special leave petition in this Court. They cannot claim that they have a separate period of limitation when the Department was possessed with competent persons familiar with court proceedings. In the absence of plausible and acceptable explanation, we are posing a question why the delay is to be condoned mechanically merely because the Government or a wing of the Government is a party before us.

28. Though we are conscious of the fact that in a matter of condonation of delay when there was no gross negligence or deliberate inaction or lack of



bona fides, a liberal concession has to be adopted to advance substantial justice, **we are of the view that in the facts and circumstances, the Department cannot take advantage of various earlier decisions. The claim on account of impersonal machinery and inherited bureaucratic methodology of making several notes cannot be accepted in view of the modern technologies being used and available. The law of limitation undoubtedly binds everybody, including the Government.**"

(ii) **Secondly**, this Court in **Postmaster General** (supra) held that it was high time that the practice of condoning delay merely because the litigant is a government entity was done away with, and that delay should be condoned only where there is a reasonable and acceptable explanation for such delay and was accompanied by a bona fide effort. It further observed that the usual explanation of bureaucratic inefficiency and of procedural red tapism can no longer be accepted. The relevant observations read as under: -

"29. **In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bona fide effort, there is no need to accept the usual explanation that the file was kept pending for several months/years due to considerable degree of procedural red tape in the process.**"

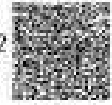
(iii) **Lastly**, as regards the earlier line of thought that if meritorious causes advanced by the State or any of its instrumentalities are dismissed on the ground of delay, the resultant hardship would



ultimately fall upon the public exchequer and thereby the public at large, was emphatically rejected by this Court. It held that condonation of delay is a matter of exception and cannot be treated as an anticipated privilege accruing to governmental bodies by reason of their hierarchical structure or bureaucratic methodology. The law shelters everyone under the same light and should not be swirled for the benefit of a few. Thus, the plea of public interest cannot by any stretch be used as a carte blanche for official inaction. It observed that Government departments, far from being entitled to presumptive indulgence, are in fact under a higher obligation to discharge their functions with diligence, vigilance, and scrupulous regard to limitation. The relevant observations read as under: -

"29. [...] The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the government departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few."

210. What may be discerned from the aforesaid is that the jurisprudence on condonation of delay under Section 5 of the Limitation Act, particularly where the State or any of its instrumentality is involved, has witnessed a significant shift. From a regime that once accorded preferential indulgence to the State, premised on its bureaucratic complexities and institutional inertia, the law has now evolved to insist upon parity between the government and private litigants. The rationale is that public interest is



better served not by excusing governmental inefficiency, but by fostering accountability, diligence, and responsibility in the conduct of public litigation.

211. *The earlier decisions of this Court, particularly in **K.V. Ayisumma** (supra), **Chandra Mani** (supra), **Lipok AO** (supra) and Indian Oil Corpn (supra) insofar as they favoured a liberal approach towards the State or any of its instrumentality in matters of condonation of delay, and showed indulgence in condoning the same on ground of impersonal and slow-moving nature of these entities, no longer reflects the correct position in law. No litigant, be it a private party or a State or any of its functionaries, is entitled to a broader margin of error, falling in the category of inaction, negligence or casualness, in matters of limitation.*

212. *The law as it presently stands, post the decision of **Postmaster General** (supra), is unambiguous and clear. Condonation of delay is to remain an exception, not the rule. Governmental litigants, no less than private parties, must demonstrate bona fide, sufficient, and cogent cause for delay. Absent such justification, delay cannot be condoned merely on the ground of the identity of the applicant.*

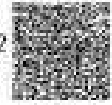
213. *From a combined reading of **Bal Kishan Mathur** (supra) and **Sheo Raj Singh** (supra) it is equally manifest that the ratio of **Postmaster General** (supra) is, in essence, twofold. **First**, that State or any of its instrumentalities cannot be accorded preferential treatment in matters concerning condonation of delay under Section 5 of the Limitation Act. The State must be judged by the same standards as any private litigant. To do otherwise would not only compromise the sanctity of limitation. The earlier view, insofar as it favoured a*



*liberal approach towards the State or any of its instrumentality is no more the correct position of law. **Secondly**, that the habitual reliance of Government departments on bureaucratic red tape, procedural bottlenecks, or administrative inefficiencies as grounds for seeking condonation of delay cannot always, invariably accepted as a "sufficient cause" for the purpose of Section 5 of the Limitation Act. If such reasons were to be accepted as a matter of course, the very discipline sought to be introduced by the law of limitation would be diluted, resulting in endless uncertainty in litigation.*

*214. What has been conveyed in so many words, by the decision of **Postmaster General** (supra) is that while excuses premised solely on bureaucratic lethargy cannot, by themselves, constitute sufficient cause, there may nonetheless be circumstances where the explanation offered, though involving bureaucratic procedures, reflects a genuine and bona fide cause for the delay. In such instances, the true test is whether the explanation demonstrates that the State acted with reasonable diligence and whether the delay occurred despite efforts to act within time. Where such bona fides are established, the Court retains the discretion to condone the delay.*

*215. In other words, **Postmaster General** (supra) does not shut the door on condonation of delay by the State in all cases involving bureaucratic processes. The real distinction lies between a case where delay is the result of gross negligence, inaction, or casual indifference on the part of the State, and a case where delay has occurred despite sincere efforts, owing to the inherent complexities of governmental decision-making. While the former category must necessarily be rejected to uphold the discipline of limitation, the latter can still attract judicial*

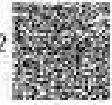


indulgence where public interest is at stake and the cause is shown to be reasonable.

216. In this regard, the vital test that has to be employed, wherever "sufficient cause" is sought to be demonstrated on the ground of bureaucratic inefficiencies is to distinguish between whether the same is an "explanation" or an "excuse". Although the two may appear to be one and the same, yet there exists a fine but pertinent distinction between an "excuse" and an "explanation".

*217. As illustrated in **Sheo Raj Singh** (supra) an "excuse" is often offered by a person to deny responsibility and consequences when under attack. It is sort of a defensive action. Calling something as just an "excuse" would imply that the explanation proffered is believed not to be true. An "explanation" on the other hand would demonstrate genuineness in actions and reasons assigned, and would other wise be devoid of any gross negligence, deliberate inaction or lack of bona fides, or indifference or casualness in conduct. Thus said, there is no formula that caters to all situations and, therefore, each case for condonation of delay based on existence or absence of sufficient cause has to be decided on its own facts.*

*218. However, equally important to note is that wherever, any explanation is sought to be given on account of bureaucratic lethargy and inherent complexities of governmental decision-making, the same more often than not would invariably always is an "excuse", as experience has shown us, depicted from a long line of decisions of this Court. It is at this stage, where the decision of **Postmaster General** (supra) assumes significance. It seeks to convey the messages, that court should not be agnostic, to how the State or its instrumentalities, often*



tend to take the recourse of condonation of delay in a casual manner.

*219. Which is why, as per the ratio of **Postmaster General** (supra) and a plethora of other subsequent decision, the ordinary approach of the courts, in cases where delay is sought to be condoned by offering the explanation of bureaucratic lethargy or red-tapism, must be one of circumspection and reluctance. The courts ought to loathe in accepting such explanations as "sufficient cause". They should apply their minds carefully, be slow in condoning delays on such reasons, and exceptional instances, where the explanation is found to be genuine, reflective of reasonable vigilance and promptitude in conduct, and free from gross negligence, deliberate inaction, lack of bona fides, or casual indifference, should such an explanation be accepted.*

229. Public interest is best served by ensuring efficiency and diligence in governmental functioning, rather than by condoning its lapses as a matter of course. Thus, a liberal inclination towards the State or any of its instrumentalities, in matters of condonation of delay, cannot be adopted, merely on the presumption that, if the delay is not condoned, public interest runs the risk of suffering, by a meritorious matter being thrown out. Public interest lies not in condoning governmental indifference, but in compelling efficiency, responsibility, and timely action.

230. To permit condonation of delay to become a matter of course for the Government would have the deleterious effect of institutionalising inefficiency. It would, in substance, incentivise indolence and foster a culture where accountability for delay is eroded. If the State is assured that its lapses will invariably be excused under the rubric of "public interest," there would remain little



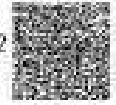
incentive for its officers to act with vigilance or for its instrumentalities to streamline procedures for timely action. The consequence would not be the advancement of public interest but rather its betrayal.”

14. Even in the recent order dated 09.02.2026 passed by the Hon’ble Supreme Court in the Special Leave Petition titled **State of Odisha & Ors. v. Managing Committee of Namatara Girls High School, 2026 INSC 148**, the Apex Court lucidly delineated the distinction between a bona fide “explanation” and a mere “excuse” in the context of an application seeking condonation of delay. The Hon’ble Apex Court emphasised that the expression “sufficient cause” must receive a meaningful construction, and that the applicant is under a legal obligation to furnish cogent, credible and satisfactory explanation accounting for the entire period of delay. A perfunctory or evasive justification, masquerading as an explanation, would not suffice.

15. The Apex Court categorically held that condonation of delay cannot be claimed as a matter of right. The power to condone delay is discretionary in nature, to be exercised judiciously and upon sound legal principles. It is entirely within the domain of the Court to determine, on the facts and circumstances of each case, whether sufficient cause has been made out so as to warrant the exercise of such discretion.

16. The relevant extract of the aforesaid order is reproduced hereinbelow:

“12. No cause, much less sufficient cause, has been shown for exercise of discretion in favour of the State of Odisha. The nature of explanation in the application for



condonation of delay is such that with much ado, the proceedings could be closed.

13. However, since there is a long line of decisions of this Court propounding the law that the expression 'sufficient cause' employed by the legislature in Section 5 of the Limitation Act, 1963 is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice and in view of the submission of Ms. Sanjana, we have considered it appropriate to consider the matter in some depth.

*14. Almost four decades back, in **Collector, Land Acquisition, Anantnag v. Mst Katiji**, (1987) 2 SCC 107 a coordinate Bench noting that the justifiably liberal approach which this Court has been adopting in matters instituted before it is not being followed by the courts lower in the hierarchy, mandated that a justice oriented approach is indeed called for when a 'State' seeks condonation of delay as distinguished from 'a private party'.*

*15. Close on the heels of **Katiji** (supra), Hon'ble Justice M.N. Venkatachaliah speaking for the coordinate Bench in **G. Ramegowda v. Land Acquisition Officer**, (1988) 2 SCC 142 had referred to **Katiji** (supra) in paragraph 14 and quoted the following passage therefrom:*

"When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay

It must be grasped that judiciary is respected not on account of its power to legalise injustice on technical grounds but because it is capable of removing injustice and is expected to do so."

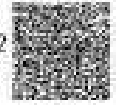


Immediately thereafter, in paragraphs 15 to 17, it was held as under:

15. In litigation's to which Government is a party there is yet another aspect which, perhaps, cannot be ignored. If appeals brought by Government are lost for such defaults, no person is individually affected; but what, in the ultimate analysis, suffers is public interest. The decisions of Government are collective and institutional decisions and do not share the characteristics of decisions of private individuals.

16. The law of limitation is, no doubt, the same for a private citizen as for governmental authorities. Government, like any other litigant must take responsibility for the acts or omissions of its officers. But a somewhat different complexion is imparted to the matter where Government makes out a case where public interest was shown to have suffered owing to acts of fraud or bad faith on the part of its officers or agents and where the officers were clearly at cross- purposes with it.

17. Therefore, in assessing what, in a particular case, constitutes "sufficient cause" for purposes of Section 5, it might, perhaps, be somewhat unrealistic to exclude from the considerations that go into the judicial verdict, these factors which are peculiar to and characteristic of the functioning of the government. Governmental decisions are proverbially slow encumbered, as they are, by a considerable degree of procedural red tape in the process of their making. A certain amount of latitude is, therefore, not impermissible. It is rightly said that those who bear responsibility of Government must have "a little play at the joints".



Due recognition of these limitations on governmental functioning - of course, within reasonable limits - is necessary if the judicial approach is not to be rendered unrealistic. It would, perhaps, be unfair and unrealistic to put government and private parties on the same footing in all respects in such matters. Implicit in the very nature of governmental functioning is procedural delay incidental to the decision-making process. In the opinion of the High Court, the conduct of the law officers of the Government placed the Government in a predicament and that it was one of those cases where the mala fides of the officers should not be imputed to Government. It relied upon and trusted its law officers.

16. **Katiji** (supra) and **Ramegowda** (supra) were consistently followed by this Court until adoption of a different and seemingly strict approach while dealing with applications for condonation of delay during the last decade and a half became discernible starting with the decision in **Postmaster General v. Living Media India Limited, (2012) 3 SCC 563** where a delay of 427 days in filing the relevant special leave petition was not condoned. **University of Delhi v. Union of India, (2020) 13 SCC 745** is another decision (of a three- Judge Bench of this Court) where delay of 916 days was not condoned. While upholding the decision of the relevant high court under challenge refusing to condone the delay of 5659 days in presentation of an appeal under Section 54 of the Land Acquisition Act, 1894 by the heirs of a deceased landowner, a coordinate Bench in **Pathapati Subba Reddy v. Collector(LA) (2024) 12 SCC 336** very recently reiterated that the law of limitation is founded on public policy, the object is that a legal remedy is put to an end so



that no litigation remains pending for an indefinite period. It was also held, departing from the earlier view, that the merits of the case cannot be considered at the stage of considering the application for condonation of delay.

*17. Indeed, one of us [Dipankar Datta] in **Sheo Raj Singh v. Union of India, (2023) 10 SCC 531** authoring the judgment for a coordinate Bench adopted the view taken in **Katiji** (supra), **Ramegowda** (supra) and a host of other decisions following the same while not interfering with an order of condonation of delay passed by the relevant high court. However, it was observed that a distinction ought to be drawn between an 'explanation' and an 'excuse' that is proffered as cause for condonation of delay. It was also emphasized that a different approach has to be adopted while this Court is considering an application for condonation of delay in presentation of an appeal/application and when it sits in appeal over a discretionary order of the high court granting the prayer for condonation of delay. In the case of the former, whether to condone or not would be the only question whereas in the latter, whether there has been proper exercise of discretion in favour of grant of the prayer for condonation has to be examined.*

*18. However, what perhaps remained unnoticed in any of the decisions post **Katiji** (supra) and **Ramegowda** (supra) adopting a liberal approach is the exasperation and consequent lament expressed by none other than Hon'ble M.N. Venkatachaliah, CJI. in course of authoring a brief order in **Commissioner of Wealth Tax, Bombay v. Amateur Riders Club, Bombay, 1994 Supp (2) SCC 603** and admonishing officers of the "revenue" in not acting with promptitude. This order was made within six*



years of the decision in **Ramegowda** (supra). We can do no better than quoting the same in its entirety hereunder:

1. **We have heard Shri S.C. Manchanda**, learned senior counsel for the Revenue.

2. This special leave petition filed on November 16, 1993 is delayed by 264 days. For quite some time in the past, this Court has been making observations as to the grave prejudice caused to public interest by appeals brought on behalf of the Government being lost on the point of limitation. Such observations have been made for over a few years in the past. But there seems to be no conspicuous improvement as is apparent in the present petition which is filed in November 1993. The explanation for the delay, had better be set out in petitioner's own words:

"(g) The Advocate-on-Record got the special leave petition drafted from the drafting Advocate and sent the same for approval to the Board on June 24, 1993 along with the case file. (h) The Board returned the case file to the Advocate-on-Record on July 9, 1993 who re-sent the same to the Board on September 20, 1993 requesting that draft SLP was not approved by the Board. The Board after approving the draft SLP sent this file to CAS on October 1, 1993."

3. This explanation is incapable of furnishing a judicially acceptable ground for condonation of delay. After the earlier observations of this Court made in several cases in the past, we hoped that the matters might improve. There seems to be no visible support for this optimism. There is a point beyond which even the courts cannot help a litigant even if the litigant is Government which is itself under the shackles of bureaucratic indifference. Having regard to the law of limitation which binds everybody, we cannot find any way of granting relief. It is true that Government should not be treated as any other private litigant as, indeed, in the case of the former the decisions to present and prosecute appeals are not individual but are institutional decisions necessarily bogged down by the proverbial red-tape. But there are limits to this also. Even with all this latitude, the explanation offered for the delay in this case merely serves to aggravate the attitude of indifference of the Revenue in protecting its common interests. The affidavit is again one of the stereotyped affidavits making it susceptible to the criticism that the Revenue does not seem to attach any importance to



the need for promptitude even where it affects its own interest.

4. The application for condonation of delay is, accordingly, dismissed. The special leave petition is, therefore, dismissed as barred by time.

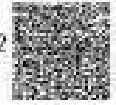
(emphasis ours)

19. Reading **Ramegowda** (supra) and **Amateur Riders** (supra), one after the other, leaves none in doubt that it did not take much time for this Court to lose hope. It is absolutely clear that the law was laid down in **Ramegowda** (supra), following **Katiji** (supra), with much optimism that matters would improve. Their Lordships, however, found no visible support for such optimism and the Court's patience having been tested to the extreme limit, held that there is a point beyond which even the courts cannot help a litigant even if the litigant labouring under the shackles of bureaucratic indifference is the Government.

20. We have found the State of Odisha to be utterly lethargic, tardy and indolent not only before the High Court but also before this Court. Notwithstanding that its appeal was dismissed as time-barred by the High Court, this Court has been approached by the State of Odisha four months after expiry of the period of limitation.

21. Condonation of delay cannot be claimed as a matter of right. It is entirely the discretion of the Court whether or not to condone delay. Despite all the latitude that is shown to a "State", **we are of the clear opinion that the cause sought to be shown here by the State of Odisha is not an explanation but a lame excuse. No case for exercise of discretion has been set up.**"

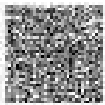
17. So far as the contention raised by learned counsel for the appellant that the delay of 262 days in filing the present appeal was



neither intentional nor deliberate but purely procedural in nature is concerned, the same does not merit acceptance.

18. This explanation, in the considered opinion of this Court, is wholly untenable in the eyes of law. A perusal of the application filed by the appellant shows that certified copy of the judgment and decree dated 24.10.2017 passed by learned Civil Judge (Senior Division), Patiala was received on 15.01.2024 along with the opinion of the advocate at District Courts, Patiala stating that the time limit to file regular second appeal is on or before 07.04.2024. Thereafter, the file was sent from Services-III Branch to the higher authority i.e. Chief Engineer, then to legal section for obtaining opinion. Thereafter, the movement of file from one department to another is stated in the application. A bare reading of the delay application filed by the appellant shows that the order/judgment, which was to be challenged by the appellant before this Court was unnecessarily sent from one department to another. Therefore, day-to-day delay as well as reasonable cause is not stated in the application.

19. It is well settled, as consistently held by the Hon'ble Supreme Court, that while considering an application for condonation of delay, the applicant is required to explain the delay in a cogent and satisfactory manner, accounting for the delay on a day-to-day basis, particularly where the delay is extraordinary. In the present case, the appellant cannot circumvent the binding precedents of the Apex Court by merely attributing the delay to movement of file from one department to another, without furnishing any explanation for the same since those departments were not the appropriate legal authorities to decide regarding the filing of the appeal.



20. Even upon granting the appellant every possible latitude, the reasons assigned in the application, when examined in the light of the principles laid down by the Hon’ble Supreme Court, do not disclose any “sufficient cause” within the meaning of the statute. The explanation tendered is vague, general, and fails to satisfactorily account for the entirety of the delay. Faced with such an extraordinary lapse of time, bald assertions and generalized administrative explanations fall far short of the statutory threshold required for condonation of delay.

21. Accordingly, the application for condonation of delay is dismissed.

22. Consequently, as the application for condonation of delay in filing the present appeal is rejected, the main case, RSA-48-2025, also stands dismissed.

23. Pending miscellaneous applications, if any, are also disposed of.

23.03.2026

Ayub

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No