SL. No.	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGE'S ORDERS
			CTR/26/2026 Commissioner, Commercial Tax --Revisionist **Versus** M/s Executive Engineer --Respondent *With* **CTR/26/2026** **CTR/29/2026** **CTR/30/2026** **CTR/31/2026** **CTR/32/2026** **CTR/33/2026** **Hon'ble Manoj Kumar Tiwari, A.C.J.** **Hon'ble Subhash Upadhyay, J.** Ms. Pooja Banga, Brief Holder for the State/revisionist, through VC. Mr. Lalit Samant, Advocate, for the respondent. (2) Since common questions of fact and law are involved in these revisions, therefore, these are being heard and decided together by this common judgment. However, for brevity, facts of CTR No. 26 of 2026 alone are being considered and discussed here. (3) This Trade Tax Revision, under Section 55 of Uttarakhand Value Added Tax, 2005, is filed with the delay of 511 days. An application (IA/1/2026) seeking condonation of delay is filed, which is supported by an affidavit. The cause shown in the affidavit, however, is not sufficient. Merely it is stated that copy of the impugned judgment dated 21.2.2025, passed by the Tribunal, was received by the Department on 24.2.2025; limitation for filing the revision was only up to 24.5.2025; permission for filing revision was granted by Law Department of the State on

23.12.2025; Additional Secretary, Finance, Govt. of Uttarakhand, vide letter dated 24.12.2025, directed Commissioner, State Tax to file revision and thereafter Special Commissioner, State Tax, Headquarters Dehradun directed Deputy Commissioner (High Court Works) to file revision before the Hon'ble High Court, vide letter dated 29.12.2025. The said proposal dated 29.12.2025 for filing revision was received in the O/o Deputy Commissioner (High Court Works) on 31.12.2025 and after receiving the proposal, it was produced in the O/o Chief Standing Counsel on 24.8.2026.

(4) Law requires every party to give day to day explanation for the delay, however the explanation offered for the delay falls miserably short of what is required. There is no explanation, whatsoever, for the delay caused in obtaining permission from the State Government for filing revision; even though permission was granted on 23.12.2025, but the steps taken by the State Tax Department between 31.12.2025 to 24.8.2026 are also not indicated.

(5) Since delay of 511 days in filing the revision is not properly explained, therefore, we have no other option but to reject the delay condonation application. Accordingly, delay condonation applications are rejected. Consequently, Commercial/Trade Tax Revisions are also dismissed.

(Subhash Upadhyay, J.) (Manoj Kumar Tiwari, A.C.J.)
2.11.2026

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PRABODH KUMAR
