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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\# **CNR No. DLHC010054312026**

\+ MISC. APPEAL(PMLA) 7/2026

INITIATING OFFICER, ACIT .....Appellant

Through: Mr. Shlok Chandra, Sr. SC with Ms. Naincy Jain, Jr. SC, Mr. Udit dad and Mr. Ujjwal Jain, Advs.

versus

RAVINDRA KUMAR .....Respondent

Through: Mr. Ashwini Taneja, Mr. Vivek Bansal, Ms. Harnoor Virti and Mr. Sagar Belwal, Advs.

CORAM:
HON'BLE MR. JUSTICE NAVIN CHAWLA
HON'BLE MR. JUSTICE ARUN BHARDWAJ

O R D E R

% 29.10.2026

CM APPL. 10169/2026

1. This application has been filed under Section 151 of the Code of Civil Procedure, 1908 read with Section 49 of the Prohibition of Benami Property Transaction Act, 1988 praying for condonation of delay of 230 day in filing of the above appeal.

2. The appellant in the present application, asserts as under:

> "3. That the impugned order was received in the office of the Appellant Department on 22.04.2025 and after due deliberations at various administrative levels, the competent authority decided to file appeal

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against the order of the Appellate Tribunal dated 27.03.2025 before this Hon'ble High Court and requisite approval was granted. Thereafter, relevant papers/documents were forwarded to the Standing Counsel through email on 23.01.2026 for preparation of the appeal.

4. That after receiving the requisite documents, Standing Counsel prepared the draft appeal and the first draft was forwarded to the Department - concerned charge on 31.01.2026 for signature and verification by the competent authority/ Appellant. After signing and verification of the relevant papers and factual matrix by the concerned charge, the appeal papers were handed back to Standing Counsel and thereafter the e-filing of the appeal was completed on 06.02.2026."

3. From a reading of the above explanation, it is apparent that there is not even a mention as to when a decision to file the present appeal was taken by the department. The only fact coming forward from the same is that the papers for filing the appeal were forwarded to the concerned Standing Counsel on 23.01.2026, that is, after a period of more than 9 months from the receipt of the copy of the impugned order dated 27.03.2025.

4. In the rejoinder filed to the present application, the appellant further asserts as under: -

"3. It is respectfully submitted that the delay in filing the present appeal occurred on account of change in incumbent and clue to an inadvertent human error/oversight, whereby the matter was inadvertently missed out during the course of administrative processing and identification of matters requiring further action."

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5. However, the aforesaid explanation, in our opinion, does not translate to a "sufficient cause" for condoning the delay in filing of the appeal.

6. In reaching the above conclusion, we are guided by the judgment of the Hon'ble Supreme Court in ***Shivamma (Dead) by LRS v. Karnataka Housing Board & Ors.,*** Civil Appeal No. 11794 of 2025, wherein, the Hon'ble Supreme Court, on a detailed analysis of the law on subject, guided the High Courts, as under:

> "261. Thus, for the reasons aforesaid, the impugned order of the High Court deserves to be set aside. Before we proceed to close this judgment, we deem it appropriate to make it abundantly clear that administrative lethargy and laxity can never stand as a sufficient ground for condonation of delay, and we want to convey an emphatic message to all the High Courts that delays shall not be condoned on frivolous and superficial grounds, until a proper case of sufficient cause is made out, wherein the State-machinery is able to establish that it acted with bona fides and remained vigilant all throughout. Procedure is a handmaid to justice, as is famously said. But courts, and more particularly the constitutional courts, ought not to obviate the procedure for a litigating State agency, who also equally suffer the bars of limitation from pursuing litigations due to its own lackadaisical attitude.
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> 262. The High Courts ought not give a legitimizing effect to such callous attitude of State authorities or its instrumentalities, and should remain extra cautious, if the party seeking condonation of delay is a State-authority. They should not become surrogates for State laxity and lethargy. The

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constitutional courts ought to be cognizant of the apathy and pangs of a private litigant. Litigants cannot be placed in situations of perpetual litigations, wherein the fruits of their decrees or favourable orders are frustrated at later stages. We are at pains to reiterate this everlasting trend, and put all the High Courts to notice, not to reopen matters with inordinate delay, until sufficient cause exists, as by doing so the courts only add insult to the injury, more particularly in appeals under Section 100 of the CPC, wherein its jurisdiction is already limited to questions of law.

263. Limitation periods are prescribed to maintain a sweeping scope for the lis to attain for finality. More than the importance of judicial time, what worries us is the plight of a litigant with limited means, who is to contest against an enormous State, and its elaborate and never-exhausting paraphernalia. Such litigations deserve to be disposed of at the very threshold, because, say if a party litigating against the State, for whatever reason, is unable to contest the condonation of delay in appeal, unlike the present case, it reopens the lis for another round of litigation, and leaves such litigant listless yet again. As courts of conscience, it is our obligation that we assure that a litigant is not sent from pillar to post to seek justice.

264. No litigant should be permitted to be so lethargic and apathetic, much less be permitted by the courts to misuse the process of law."

7. In view of the above, we find no merit in the present application. The same is accordingly dismissed.

MISC. APPEAL(PMLA) 7/2026

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8. The appeal is consequently dismissed on the ground of limitation.

NAVIN CHAWLA, J

ARUN BHARDWAJ, J

OCTOBER 29, 2026/akr/hn

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