(2017) 01 UK CK 0001

In the Uttarakhand High Court

Case No : Commercial Tax Revision No. 2 of 2017 With Delay Condonation Application No. 182 of 2017

Commissioner, Commercial Tax — APPELLANT

Vs

M/s Devchhaya Industries — RESPONDENT

Date of Decision : 11-01-2017

Acts Referred:

Citation : (2017) 95 UPTC 356

Hon'ble Judges : K.M. Joseph, CJ. and Alok Singh, J.

Bench : Division Bench

Advocate : Mr. Pradeep Joshi, Standing Counsel, for the State of Uttarakhand/ Revisionist

Final Decision : Dismissed

Judgement

K.M. Joseph, C.J.—There is delay of 2044 days in filing this revision. In paragraphs 5, 6 & 7 of the affidavit filed in support of the Delay Condonation Application, it is stated as follows:

"5. That after receiving the same on 9.5.2011 the Commissioner, Commercial Tax sent the matter to the Secretary, Finance, State of Uttarakhand for filing the present revision along with the other relevant documents of the case, who in turn granted approval / permission to approach before the Hon''ble High Court by way of filing Commercial Tax Revision on 27th May 2011.

6. That after getting approval for filing the revision all the papers with regard to filing present revision has been sent by the department to Deputy Commissioner, Commercial Tax High Court.

7. That after receiving the said paper by the Deputy Commissioner, Commercial Tax High Court approach the office of learned Chief Standing Counsel and thereafter the learned Chief Standing Counsel allotted the file for preparing the Commercial Tax Revision to the present advocate and as soon as present counsel received the paper immediately prepared the commercial tax revision and

handed over to the office for necessary verification and filing."

2. There is also reference to translation of Hindi documents into English.

3. No sufficient reasons have been given for condoning such a long delay. We see no merit in the Application for condonation of 2044 days'' delay. The Delay Condonation Application will stand dismissed. Consequently, the revision will also stand dismissed.

