(2020) 12 UK CK 0067

In the Uttarakhand High Court

Case No : Commercial Tax Revision No. 47 Of 2016

Commissioner, Commercial Tax, Uttarakhand, Dehradun	APPELLANT
Vs	
Karyapalak Engineer, Central Division-1, C.P.W.D	RESPONDENT

Date of Decision : 23-12-2020

Acts Referred:

Citation : (2020) 12 UK CK 0067

Hon'ble Judges : Ravi Malimath, J;Alok Kumar Verma, J

Bench : Division Bench

Advocate : Mohit Maulekhi, B.R. Garg

Final Decision : Dismissed

Judgement

Ravi Malimath, J

1. There is a delay of 1359 days in filing the revision. The reason assigned is that after receiving the copy of the judgment, the matter was discussed at

different levels and therefore, time was taken to obtain permission.

2. There is no detail as to how the delay has occasioned. Even though the Courts have always been liberal while considering an application for

condonation of delay, the same does not mean that every application for condonation of delay has to be accepted.

3. Sufficient cause is required to be shown for the purposes of condonation of delay. Unfortunately, there is not even a single element of any bonafide

in the affidavit. There is absence of any sufficient cause, and the affidavit has been filed in an absolute mechanical manner. There is no application of

mind.

4. It is unfortunate that such kind of affidavit is filed without application of mind.

5. Under these circumstances, in the absence of the revisionist showing any sufficient cause, we do not find any ground to condone the delay. Hence,

the delay condonation application (CLMA No.13056 of 2016) is rejected.

6. Consequently, the commercial tax revision stands dismissed.