
(2021) 08 UK CK 0418

In the Uttarakhand High Court

Case No : Commercial Tax Revision No. 44 Of 2021

Commissioner, Commercial Tax Uttarakhand, Dehradun

APPELLANT

Vs

M/S Amrish Gupta Caterers

RESPONDENT

Date of Decision : 27-08-2021

Acts Referred:

Citation : (2021) 08 UK CK 0418

Hon'ble Judges : Manoj Kumar Tiwari, J;Alok Kumar Verma, J

Bench : Division Bench

Advocate : C.S. Rawat

Final Decision : Dismissed

Judgement

Manoj Kumar Tiwari, J

1. This Commercial Tax Revision is filed challenging the judgment rendered by Commercial Tax Tribunal, Uttarakhand 1(Bench Haldwani) on

07.05.2012. By the said judgment, Second Appeal No. 15 of 2012 filed by respondent was allowed.

2. There is delay of 3302 days in filing this Commercial Tax Revision.

3. Perused the affidavit filed in support of Delay Condonation Application, which reveals that permission for challenging the impugned judgment by

filing Commercial Tax Revision, was granted by Law Department on 19.09.2012. There is no explanation whatsoever for the delay in the matter

caused thereafter.

4. In view of the inordinate delay of 3302 days in filing this Commercial Tax Revision, which is unexplained, we do not think it fit to condone the delay.

5. Accordingly, Delay Condonation Application (I.A. No. 01 of 2021) is dismissed. Consequently, Commercial Tax Revision also stands dismissed.