
(2018) 05 UK CK 0010

In the Uttarakhand High Court

Case No : Commercial / Trade Tax Revision No. 12 of 2018

COMMISSIONER COMMERCIAL TAX UTTARAKHAND
DEHRADUN

APPELLANT

Vs

MS J.P. ELECTRICALS INDUSTRIES SELAKUI DEHRADUN

RESPONDENT

Date of Decision : 02-05-2018

Acts Referred:

Citation : (2018) 05 UK CK 0010

Hon'ble Judges : K.M. JOSEPH, C.J, SHARAD KUMAR SHARMA, J

Bench : Division Bench

Advocate : Mohit Maulekhi

Final Decision : Dismissed

Judgement

K.M. JOSEPH, C.J

1. There is delay of 1661 days in filing the Revision. Paragraph 4 and 5 of the affidavit, filed in support of delay condonation application, read as

follows :-

4. That in the aforesaid matter the proposal for filing CTR, alongwith translated copies of the judgment has been received by the department on

12.03.2014.

5. That the then office incharge did not allot the file and due to the reason delay has occurred.

2. It is stated that against the erring Official, chargesheets have been issued and Departmental proceedings are pending. Chargesheet dated

26.07.2017 is annexed as Annexure No.2 to the affidavit. It is, thereafter, stated in paragraph 7 as follows:

7. That thereafter the files were allotted on 21-12-2016 to Sri Pradeep Joshi,

but as he busy in some other important work therefore the CTRs could not be prepared. Thereafter, on 12-06-2017 the file was re-allotted to Shri C.S. Rawat, Additional Chief Standing Counsel.â??

3. Finally, it is stated in paragraph 9 as follows:

â??9. That as per the direction of this Honâ??ble Court a fax message dated 11-08-2017 has been sent by the learned Chief Standing Counsel to the

office of the deponent. Accordingly the deponent vide its letter dated 21-08-2017 sent a list of matter pending before this Honâ??ble Court to the

Head Quarter and a committee was constituted on 5-12-2017 for scrutinizing the matters pending before the Honâ??ble Court. The said committee

vide its letter No. 4396 dated 15-12-2017 sent to the report to the Government in which out of 171 matters only 71 matter substantial question of law

was present therefore the said matter have been recommended for filing the CTR including the present one. As such, the time consumed in the

department procedure which is neither intentional or deliberate.â??

4. We heard Shri Mohit Maulekhi, learned Brief Holder on behalf of the revisionist / State and also perused the affidavit.

5. We notice permission was granted by Law Department on 5th April, 2014 and the letter was received on 12.03.2014 (as mentioned in para 4 of

affidavit). It is stated that Officer In-charge did not allot the file and due to this reason, delay has occurred. The files were allotted on 21.12.2016. This

delay is to be counted from the date of grant of permission, i.e. 05.04.2014. Thereafter, it is stated that files were re-allotted to another Advocate only

on 12.06.2017. There is reference no doubt to para 9 and the filing of the Revision took place on 26th April, 2018.

6. In such circumstances, the reasons assigned do not inspire confidence of this Court so as to condone the delay of 1661 days in filing the Revision.

Accordingly, Application for Condonation of Delay (CLMA No. 5298 of 2018) will stand rejected. Consequently, the Revision also stands rejected.