**(2022) 07 UK CK 0132**

**In the Uttarakhand High Court**

**Case No :** Commercial Tax Revision No. 32 Of 2022

Commissioner State/Commercial Tax Uttarakhand — APPELLANT

Vs

M/s B.R. Traders Pvt. Ltd — RESPONDENT

**Date of Decision :** 25-07-2022

**Acts Referred:**

**Citation :** (2022) 07 UK CK 0132

**Hon'ble Judges :** Vipin Sanghi, CJ;R.C. Khulbe, J

**Bench :** Division Bench

**Advocate :** Pradeep Joshi

**Final Decision :** Dismissed

## Judgement

Vipin Sanghi, CJ

1. The present commercial tax revision has been preferred with delay of 3660 days. To seek the condonation of delay, the revisionist has preferred the delay condonation application (IA No.01 of 2022). The said application is completely bereft of any particulars or justification to explain the enormous delay in filing the present revision.

2. The only reason disclosed is that, upon receiving the copy of the impugned judgment dated 31.01.2011, the matter was discussed at different levels in the department, and the time was consumed in completing the procedural formalities, and necessary permission could be issued by the law department on 07.06.2011. Even after that, the revision was not preferred on the ground that certain documents were in Hindi language.

3. We find the said justification to be completely frivolous.

4. The learned counsel for the revisionist submits that the tax effect in the present tax revision is to the tune of Rs.99,000/-.

5. We are, therefore, not inclined to condone the delay, and to entertain the

 

present commercial tax revision. The revision is, hereby, dismissed, and the delay condonation application is also, hereby, rejected.

6. We are of the view that the revisionist should consider framing of a policy with regard to filing of revision petitions before this Court, where the tax effect is of at least a particular limit, and not below it, similar to the policy followed by the Income Tax Department.

7. Pending application, if any, also stands disposed of.

 