(2016) 11 UK CK 0011

In the Uttarakhand High Court

Case No : Commercial Tax Revision No. 35 of 2016

Commissioner Tax APPELLANT

Vs

Mahaveer Roller Flour Mills RESPONDENT

Date of Decision : 18-11-2016

Acts Referred:
Limitation Act, 1963 — Section 3, Section 5

Citation : (2017) 95 UPTC 103

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

Bench : Division Bench

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

Final Decision : Dismissed

Judgement

K.M. Joseph, C.J. (Oral)—There is delay of 1289 days in filing the Appeal. The order is pronounced on 31.01.2013. It is received by the Department on 02.02.2013. Admittedly, the limitation expired on 2.05.2013. Thereafter what is stated is as follows:

"3. That after receiving the copy of the judgment dated 31.1.2013, the matter was discussed at different levels in the department.

4. That though the department had initiated the necessary steps in time for obtaining permission from the law department for filing revision before this Court against the impugned judgment dated 31-1-2013 passed by learned Tribunal, time was consumed in completing the procedural formalities and necessary permission could be issued by the law department vide an order dated 23-5-2013. Copy of the permission dated 23-5-2013 is being annexed as Annexure No. 1 to this affidavit.

5. That after getting the necessary permission from the Government, the department instructed the concerned official to contact the office of the Chief Standing Counsel, who in pursuance thereof contacted on 14-9-2016 and the

case file was allotted to the State Counsel. The State Counsel on the basis of material record drafted the present revision.

6. That since all the documents relied upon were in Hindi, it was directed such documents in Hindi language upon which the department relies upon, should also be accompanied by their English translation. Since there was no authorised translator in the department as well as in the office of the Chief Standing Counsel, it took some time to translate the documents."

2. We find no reasonable explanation for the delay, particularly for the period immediately after obtaining the copy of the judgment, which was received on 02.02.2013, except the vague allegations contained in paragraphs 4 & 5. The question of translation of the documents comes at much later stage. We are not impressed by the reasons for delay. The Application (CLMA NO. 11871 of 2016) for condonation of delay will stand dismissed.

3. Consequently, the Revision will also stand dismissed.