(2019) 06 UK CK 0016

In the Uttarakhand High Court

Case No : Delay Condonation Application No. 6300 Of 2019 In Commercial Trade Tax Revision No. 2 Of 2018

Commissioner Tax, Uttarakhand, Bench Haldwani	APPELLANT
Vs	
M/s Samsung Corporation, Dharchula, Pithoragarh	RESPONDENT

Date of Decision : 11-06-2019

Acts Referred:

Citation : (2019) 06 UK CK 0016

Hon'ble Judges : Ramesh Ranganathan, CJ;Alok Kumar Verma, J

Bench : Division Bench

Advocate : C.S. Rawat

Final Decision : Dismissed

Judgement

Ramesh Ranganathan, CJ

1. Heard Mr. C.S. Rawat, learned Additional Chief Standing Counsel for the revisionist.

Delay Condonation Application No.6300 of 2019 is filed seeking condonation of delay in preferring this Revision of 3240 days, i.e. approximately nine years in preferring this Commercial Tax Revision case. This Commercial Tax revision case has been preferred against the order passed by the Uttarakhand Commercial Tax Tribunal in Second Appeal Nos.104 and 105 of 2009 dated 20.03.2010.

The present Commercial Tax Revision case is filed on 08.05.2019 i.e. with a delay of approximate nine years. In the affidavit, filed in support of the application for condonation of delay, it is stated that a copy of the impugned judgment dated 20.03.2010 was received by the department on 27.03.2010; the limitation, for filing the present revision, expired on 25.06.2010; the proposal for filing the revision was received in their office on 26.06.2010; after receipt thereof, the same was produced in the office of the Chief Standing Counsel on 28.06.2010; the file was allotted to Mr. Sudhir Kumar, Standing Counsel; Mr. Sudhir Kumar informed, by letter dated 13.12.2010, that a revision could only be filed when translated copies were enclosed; thereafter, the engagement of Mr. Sudhir Kumar was withdrawn by the State Government, and the file was submitted to the office of the learned Chief Standing Counsel; translated copies was received in their office on 02.11.2015; thereafter, the file was allotted to Mr. A.K. Joshi, Standing Counsel, on 18.04.2016; the engagement of Mr. A.K. Joshi was withdrawn by the State, and the file was re-allotted to Mr. H.M. Bhatia on 19.06.2016; as he was busy with some other important work, the CTR could not be prepared; on 26.12.2016, the file was allotted to Mr. C.S. Rawat, learned Additional Chief Standing Counsel; permission for preferring the revision was received from the State Government on 14.07.2010; the High Court had, in its order in CTR No. 66 of 2017 and batch dated 09.08.2017, directed the deponent to appear in person, and had orally directed the deponent to file CTRs in which substantial questions of law were present; a fax message was sent by the learned Chief Standing Counsel on 11.08.2017; a list of matters pending before the High Court had been sent to the Headquarters vide letter dated 21.08.2017, and a committee was constituted on 05.12.2017 for scrutinizing matters pending before the High Court; the said committee gave its report on 15.12.2017 to the Government in which, out of 171 matters, only 71 involved substantial questions of law; as such time was consumed by the parties to make a proposal; and the delay is neither intentional nor deliberate.

The delay in preferring the revision is not of a month or two, and is of nearly nine years. It is evident from the affidavit that, while a copy of the order was received by the department on 27.03.2010, translated copies were not made available for more than 5 and ½ years thereafter till 02.11.2015. It is also not stated as to why the Government chose to change several counsel which had also contributed to the delay. The explanation, for the inordinate delay of nine years, is wholly unsatisfactory. We see no reason, therefore, to condone the inordinate delay of nine years in preferring this revision. The delay condonation application is, therefore, dismissed. Consequently, Commercial Tax Revision No.2 of 2019 stands rejected.