(2023) 06 UK CK 0052

In the Uttarakhand High Court

Case No : Trade Tax Revision No. 10 Of 2023

Commissioner Tax, Uttarakhand, Dehradun — APPELLANT

Vs

M/s Birla Yamaha Ltd., Dehradun — RESPONDENT

Date of Decision : 13-06-2023

Acts Referred:

Uttar Pradesh Trade Tax Act, 1948 — Section 11
Uttarakhand Value Added Tax Act, 2005 — Section 80(12)

Citation : (2023) 06 UK CK 0052

Hon'ble Judges : Vipin Sanghi, CJ;Rakesh Thapliyal, J

Bench : Division Bench

Advocate : Puja Banga

Final Decision : Dismissed

Judgement

Vipin Sanghi, CJ

1. The revisionist has preferred the present revision under Section 11 of the Trade Tax Act, read with Section 80(12) of the Uttarakhand Value Added Tax Act, 2005 to assail the order dated 24.07.2010, with separate application to seek condonation of delay of 4592 days in filing this revision.

2. The reasons disclosed in the applications seeking condonation of delay are that there were discussions at different levels in relation to the impugned judgment dated 24.07.2010 and time was taken in obtaining permission, contacting the lawyers, translating Hindi documents, and undertaking correspondence with the counsel for preparation of the present revision.

3. In our view, the aforesaid do not constitute sufficient cause to explain the immense delay in filing the present revision.

4. We, therefore, dismiss the Delay Condonation Application, being No. 01 of 2023.

5. Since the Delay Condonation Application has been dismissed, the present

revision also stands dismissed.

6. The revisionist should assess the feasibility of preferring such like revision, when the delay is so immense, as further resources of the State have to be expanded in preferring the present revision. In our view, public money should be utilized more prudently.

7. We further direct the Commissioner State/ Commercial Tax, Uttarakhand, Dehradun to review all such cases in the light of the aforesaid observations before deciding to prefer an Appeal / Revision before this Court, which are highly belated, and which do not provide a genuine cause to explain the immense delay in filing such petitions.

8. Learned counsel for the revisionist states that, since permission for filing of the present revision had been granted in the year 2010, whereas, we directed examination of such cases before filing of the revision vide our order dated 24.04.2023 in TTR No.07 of 2023 and other connected revisions.

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