

(2014) 10 KAR CK 0207

In the Karnataka High Court

Case No : Sales Tax Revision Petition Nos. 305 to 307 of 2013

Hindustan Lever Limited

APPELLANT

Vs

State of Karnataka

RESPONDENT

Date of Decision : 09-10-2014

Acts Referred:

Citation : (2014) 80 KarLJ 342

Hon'ble Judges : N. Kumar, J;B. Manohar, J

Bench : Division Bench

Advocate : R.V. Prasad, Advocate for the Appellant; S. Sujatha, Government Advocate, Advocate for the Respondent

Judgement

N. Kumar, J.—Smt. S. Sujatha, Additional Government Advocate takes notice for the Government. This revision petition is preferred against the order passed by the Tribunal upholding the order passed by the Assessing Authority.

2. There is a delay of 606 days in filing the revision petition. An application is filed for condoning the delay. In para (4) of the affidavit, the reasons for the delay is given. It is stated that the person in-charge of this case left the organisation. Thereafter, there was relocation of the Divisional Office and new personnel were recruited and they were not aware of the passing of this order. It was only when everything was set right, they noticed the impugned order and thereafter they have taken steps to prefer this revision. If that reason is to be believed, the Court has to believe that for nearly two years, things were not alright to the appellant. It is a reputed public limited company earning crores of rupees profit having business all over the World. If this is the way in which they were conducting the affairs they would not have been what they have been in the business today. The reasons assigned are hard to believe. In our opinion, the reasons assigned do not constitute sufficient cause. We do not see any justification to condone the delay. The application for condoning the delay is dismissed. Consequently, the revision petition is also dismissed. It is made clear that though a very interesting question of law arises in this revision, as we are

dismissing this revision on the ground of limitation, the said question is left open to be decided at an appropriate time in an appropriate proceeding.