(2001) 03 KAR CK 0039

In the Karnataka High Court

Case No : S.T.R.P. No''s. 37 to 42 of 2000

Manager, Text Book Press APPELLANT

Vs

State of Karnataka RESPONDENT

Date of Decision : 27-03-2001

Acts Referred:

Citation : (2001) 124 STC 303

Hon'ble Judges : R. Gururajan, J;M.F. Saldanha, J

Bench : Division Bench

Advocate : Ashok Haranahalli, for the Appellant; B. Anand, A.G.A., for the Respondent

Final Decision : Dismissed

Judgement

M.F. Saldanha, J.—We have heard the petitioner''s learned advocate. As far as I.As. 1 to 3 are concerned, we have granted the requisite dispensation. As far as I.A. 4 is concerned, we are reluctantly allowing the I.A. and condoning the delay even though the grounds and the circumstances are both extremely weak.

2. Coming to the I.A. 2, which is for condoning the delay of 3,230 days we have very carefully gone through what has been pointed out and we have heard the petitioner''s learned counsel. We are required to respect and observe the well-defined principles which have now been crystallised in the various decisions of the High Courts and particularly the Supreme Court governing the circumstances under which delay can be condoned. While the courts have invariably made generous allowance for almost any delay and almost every situation, they have also very firmly laid down that where delay is abnormally gross and where the facts and circumstances indicate that the grounds for condoning the delay do not justify such an order that the courts must refuse to condone the delay the main reason being that otherwise, the wrong signals have been emerging that irrespective of what the situation is that the delay will be mechanically condoned. In this case all that we need to point out is that the impugned order is dated October 15, 1990. The earlier writ petitions were filed in the year 1992 and these

were dismissed on November 23, 1998 after which the present revision petitions have been filed only in the year 2000. These dates will alone indicate that there have been unpardonable lapses in between and in this background this is not a fit case in which the delay can be condoned under any circumstances. This is the reason why we have refrained from issuing notice to the respondents as the supporting affidavit also does not make out any grounds for condonation.

3. We however make it clear that the dismissal of these petitions which is principally on the ground of limitation will not preclude the petitioner from agitating the point involved in any other appropriate proceedings if they are so advised. The sales tax revision petitions is accordingly stand dismissed.

