

Petitioner and Advocate

1) COMMISSIONER COMMERCIAL TAX UTTARAKHAND DEHRADUN Advocate- C.S.C.

Respondent and Advocate

1) M/S BANSAL TRANSFORMERS PVT LTD.

Acts

Under Act(s)	Under Section(s)
Under Section 55 of Uttarakhand Value Added Tax Act 2005	55

IA Details

IA Number	Party	Date of Filing	Next Date	IA Status
IA/1/2023 Classification : DELAY CONDONATION APPLICATION IN TIME BARRED CTR	COMMISSIONER COMMERCIAL TAX UTTARAKHAND DEHRADUN	25-02-2023	10-04- 2023	Disposed

History of Case Hearing

Cause List Type	Judge	Business On Date	Hearing Date	Purpose of hearing
DAILY CAUSE LIST	Hon'ble Mr. Justice Vipin Sanghi , Hon'ble Mr. Justice Alok Kumar Verma		10-04-2023	Time Barred (Fresh Cases) -247
	Hon'ble Mr. Justice Vipin Sanghi , Hon'ble Mr. Justice Alok Kumar Verma	10-04-2023		Disposed

SL. No	Date	Office Notes, reports, orders or proceedings or directions and Registrar's order with Signatures	COURT'S OR JUDGES'S ORDERS
	10.04.2023		<p>CTR No. 34 of 2023 <u>Hon'ble Vipin Sanghi, C.J.</u> <u>Hon'ble Alok Kumar Verma, J.</u></p> <p>Mr. Mohit Maulekhi, learned counsel for the revisionist.</p> <p>The Revisionist has preferred the present Revision under Section 55 of the Uttarakhand Value Added Tax Act, 2005 to assail the order dated 22.04.2013, with an application to seek condonation of delay of 3502 days in filing the present Revision.</p> <p>The reasons disclosed in the application seeking condonation of delay are that there were discussions at different levels in relation to the impugned judgment dated 22.04.2013 and time was taken in obtaining permission, contacting the lawyer, translating Hindi documents, and undertaking correspondence with the counsel for preparation of the present Revision.</p> <p>In our view, the aforesaid do not constitute sufficient cause to explain the immense delay in filing the present Revision.</p> <p>The Revisionist should assess the feasibility of preferring such like Revisions, 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.</p> <p>We, therefore, dismiss the Delay Condonation Application (IA No. 01 of 2023).</p> <p>Since the Delay Condonation Application has</p>

been dismissed, the present Revision also stands dismissed.

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.

(Alok Kumar Verma, J.)
10.04.2023

(Vipin Sanghi, C.J.)
10.04.2023

Rahul