



2025:AHC-LKO:79050

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

SALES/TRADE TAX REVISION DEFECTIVE No. - 10 of 2024

The Commissioner State Tax Lko

.....Revisionist(s)

Versus

Sarvashree Shri Sheetal Das Enterprises Thru. Auth.
Sign. Sunil Kumar

.....Opposite
Party(s)

Counsel for Revisionist(s) : C.S.C.

Counsel for Opposite Party(s) : Harsh Vardhan Mehrotra, Gaurav Mehrotra

A.F.R.

Court No. - 6

HON'BLE JASPREET SINGH, J.

1. Heard learned Additional Chief Standing Counsel for the revisionist and Ms. Shhreiya Agarawal, learned counsel for the respondent.
2. The instant Commercial Tax Revision under Section 11(1) of the U.P. Trade Tax Act, 1948 has been preferred against the common judgment and order dated 28.03.2023 passed by the Commercial Tax Tribunal, Lucknow Bench-III, Lucknow (in short, 'the Tribunal') in Second Appeal No.117/2020 pertaining to the Assessment Year 2014-15.
3. The revision is reported to be barred by 405 days and is accompanied by an application seeking condonation of delay bearing IA No.1/2024, which is supported by an affidavit.
4. The record indicates that notices were issued on the application seeking condonation of delay by a Coordinate Bench of this Court vide order dated 17.09.2024.
5. The respondent has filed detailed objections against the application for condonation of delay which is on record as IA No.3/2024. The revisionist has filed the rejoinder affidavit, which was taken on record by the order of this Court dated 27.11.2025.
6. The Court has heard learned counsel for the parties on the application

seeking condonation of delay.

7. Learned Additional Chief Standing Counsel for the State while pressing his application for condonation of delay states that the delay in filing the revision is bonafide and the Courts usually lean in favour of condoning the delay and as far as possible the litigation must be decided on merits rather than foreclosing the matter on technicalities.

8. It has further been urged that the delay which has occurred has been explained in the affidavit accompanying the application for condonation of delay and also clarified in the rejoinder affidavit. It has further been urged that the cause shown has been adequately explained and being a State machinery, which has an impersonal mechanism, hence, some delay occurs but that is not deliberate, but is a part of systemic functioning which requires approvals at various levels including a final approval for filing the revision.

9. It is urged that this has explained and the Courts must view the issue of condonation of delay with a pragmatic approach and reliance has been placed on a decision of the Apex Court in **Esha Bhattacharjee v. Managing Committee of Raghunathpur Nafar Academy and others, (2013) 12 SCC 649.**

10. He has also submitted that the length of delay is not material and it is sufficiency of cause which must be noticed and it must also be construed liberally in order to do the substantial justice between the parties. It is, thus, submitted that the delay in filing the revision be condoned.

11. Ms. Agarawal, learned counsel appearing for the respondent has opposed the aforesaid submissions and has urged that a bare perusal of the affidavit filed by the revisionist would indicate that the delay has been attempted to be explained in a very casual manner. The delay is reported of 405 days and if the averments of the affidavit are seen, it would reveal that vague assertions without material particulars have been stated and it only indicates a casual approach without there being any supporting material.

12. It is further urged that there is difference between the delay which

may occur bonafide than one where deliberately no action is taken and merely for the purposes of seeking condonation of delay averments in a casual manner are asserted. The instant case clearly indicates no bonafide of the State rather an attempt to somehow overcome the obstacle of law of limitation has been made. In such a case, there is no reason to give any extra leverage to the State or take a liberal view for the benefit of the State.

13. It is urged that even the decision cited by the learned counsel for the revisionist if carefully perused would indicate that the Apex Court has observed as to how averments and pleadings are to be made before the Courts with particularity, to invoke the bonafides. However, in the instant case, the manner in which the delay has been explained, it being vague and too general in nature cannot come to the aid of the State for seeking condonation of delay of 405 days and in such circumstances, the application seeking condonation of delay deserves to be rejected.

14. In support of her submissions, Ms. Agarawal relies upon the decision of the Apex Court in **Shivamma (Dead) by LRs v. Karnataka Housing Board and others, 2025 SCC OnLine SC 1969** and also on an order passed by a Division Bench of this Court in **State of U.P. and others v. Committee of Management, Shyam Kali Balika Vidyalaya Bhitari, Faizabad; 2025:AHC-LKO:67606-DB.**

15. The Court has heard learned counsel for the parties and also perused the material on record.

16. The issue for consideration before this Court is whether the delay of 405 days is liable to be condoned in light of the averments made in the application seeking condonation of delay.

17. The revisionist while filing the affidavit in support of condonation of delay has stated that the impugned judgment and order dated 28.03.2023 was received in the office of Commercial Sales Tax, U.P., whereafter the Commissioner, Grade-2 vide his letter No.968/2023-24 dated 23.08.2023 and 21.08.2023 referred the matter to the Chief Standing Counsel, Lucknow Bench, Lucknow for seeking legal opinion.

18. It is further stated that the Chief Standing Counsel furnished his opinion and after reviewing the same, it was placed before the Legal Department, who then considered the matter and recommended to refer the matter to the Administrative Department for onward approval to seek permission from the Law Department.

19. It is also stated that the Commissioner Sales Tax referred the matter to the Administrative Department with the proposal for filing the revision. Several correspondence were made between the Authorities and the State Government as several queries were sought by the State Government. It is only on 21.09.2023 that the Administrative Department received the permission for filing the revision and the permission from the Law Department was thereafter received and again the Additional Commissioner, Grade-2 referred the matter on 12.10.2023, learned Chief Standing Counsel, High Court, Lucknow for requesting him to prepare the revision.

20. It is also stated that vide order dated 26.10.2023, the paper-book was assigned to the Standing Counsel on 30.10.2023. The authorized pairakar contacted the Standing Counsel on 18.11.2023, who sought for certain additional relevant records which caused the delay and only thereafter when the pairakar contacted the Standing Counsel in third week of January, 2024 and on 14.02.2024 that the application for interim relief and affidavit was drafted. The pairakar provided explanation for delay on 18.03.2024 on which date the application for condonation of delay and the affidavit was prepared. It is in the aforesaid circumstances that the delay has been caused which is purely bonafide and deserves to be condoned.

21. It is significant to note that in the initial affidavit filed in support of the application for condonation of delay dated 05.09.2024 no particulars or details or any enclosure has been brought on record to substantiate the averments made in the affidavit. It has not been indicated as to when the judgment and order dated 28.03.2023 in the first place was received in the office of the Commissioner Sales Tax. In Para-3, there is a reference of a date i.e. 23.08.2023 when the Additional Commissioner, Grade-2 referred the matter to the Chief Standing Counsel for seeking legal opinion,

however, there is no date mentioned as to when the legal opinion was received from the office of the Chief Standing Counsel. There is also no mention of any date when the matter was referred to the Administrative Department and also when it was further forwarded to the Legal Department for seeking approval. The only date mentioned in Para-7 is dated 21.09.2023 when the Law Department has said to have granted the approval. Again thereafter, there is no material to indicate that when the permission had been granted, then why on 12.10.2023, the matter was referred to the Chief Standing Counsel for preparing the revision. There is also no mention that once the learned Chief Standing Counsel on 26.10.2023 had assigned the matter then till March, 2024 why no expedition was shown for getting the revision prepared and filed.

22. Learned counsel for the respondent in their objection have clearly taken a specific ground that the manner in which the delay has been explained is completely casual without any supporting material which indicates malafides. At this stage, it will be relevant to notice that inspite of stiff objections of the respondents, the revisionist filed a rejoinder affidavit on 27.11.2025 and even in the said rejoinder affidavit, it has been stated that the impugned order was received on 19.04.2023. However, there is no any clear indications regarding the dates when the permissions were applied for and when it was received. Thus, even in the rejoinder affidavit, there is a feeble attempt on behalf of the revisionist to cover the delay but again without any supporting material.

23. Before proceeding further, it will be worthwhile to notice the dictum of the Apex Court relating to the matters seeking condonation of delay and how the Courts must proceed in this regard. The decision cited by the counsel for the revisionist in **Esha Bhattacharjee** (supra), wherein a proposition has been laid that the condonation of delay must be viewed liberally and as far as possible, the adjudication must be made on merits. However, at the same time, the Apex Court has cautioned that while preparing applications and furnishing cause for the delay, the party must be careful and it is not merely by making averments that as a matter of course the delay can be condoned. In this regard, Paragraphs, 21, 22.1, 22.2 and 22.4 are reproduced for ready reference:-

"21. From the aforesaid authorities the principles that can broadly be culled out are:

21.1. (i) There should be a liberal, pragmatic, justice-oriented, non-pedantic approach while dealing with an application for condonation of delay, for the courts are not supposed to legalise injustice but are obliged to remove injustice.

21.2. (ii) The terms "sufficient cause" should be understood in their proper spirit, philosophy and purpose regard being had to the fact that these terms are basically elastic and are to be applied in proper perspective to the obtaining fact-situation.

21.3. (iii) Substantial justice being paramount and pivotal the technical considerations should not be given undue and uncalled for emphasis.

21.4. (iv) No presumption can be attached to deliberate causation of delay but, gross negligence on the part of the counsel or litigant is to be taken note of.

21.5. (v) Lack of bona fides imputable to a party seeking condonation of delay is a significant and relevant fact.

21.6. (vi) It is to be kept in mind that adherence to strict proof should not affect public justice and cause public mischief because the courts are required to be vigilant so that in the ultimate eventuate there is no real failure of justice.

21.7. (vii) The concept of liberal approach has to encapsulate the conception of reasonableness and it cannot be allowed a totally unfettered free play.

21.8. (viii) There is a distinction between inordinate delay and a delay of short duration or few days, for to the former doctrine of prejudice is attracted whereas to the latter it may not be attracted. That apart, the first one warrants strict approach whereas the second calls for a liberal delineation.

21.9. (ix) The conduct, behaviour and attitude of a party relating to its inaction or negligence are relevant factors to be taken into consideration. It is so as the fundamental principle is that the courts are required to weigh the scale of balance of justice in respect of both parties and the said principle cannot be given a total go by in the name of liberal approach.

21.10. (x) If the explanation offered is concocted or the grounds urged in the application are fanciful, the courts should be vigilant not to expose the other side unnecessarily to face such a litigation

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21.11. (xi) It is to be borne in mind that no one gets away with fraud, misrepresentation or interpolation by taking recourse to the technicalities of law of limitation.

21.12. (xii) The entire gamut of facts are to be carefully scrutinised and the approach should be based on the paradigm of judicial discretion which is founded on objective reasoning and not on individual perception.

21.13. (xiii) The State or a public body or an entity representing a collective cause should be given some acceptable latitude.

22. To the aforesaid principles we may add some more guidelines taking note of the present day scenario. They are:

22.1. (a) An application for condonation of delay should be drafted with careful concern and not in a haphazard manner harbouring the notion that the courts are required to condone delay on the bedrock of the principle that adjudication of a lis on merits is seminal to justice dispensation system.

22.2. (b) An application for condonation of delay should not be dealt with in a routine manner on the base of individual philosophy which is basically subjective.

22.3. (c) Though no precise formula can be laid down regard being had to the concept of judicial discretion, yet a conscious

effort for achieving consistency and collegiality of the adjudicatory system should be made as that is the ultimate institutional motto.

2.4. (d) The increasing tendency to perceive delay as a non-serious matter and, hence, lackadaisical propensity can be exhibited in a nonchalant manner requires to be curbed, of course, within legal parameters."

24. The Departmental lethargy was noticed by the Apex Court in **Postmaster General and others v. Living Media India Ltd. and another, (2012) 2 SCC 563**. The relevant portion of the said report reads as under:-

“3. ... Having regard to the law of limitation which binds everybody, we cannot find any way of granting relief. It is true that the Government should not be treated as any other private litigant as, indeed, in the case of the former the decisions to present and prosecute appeals are not individual but are institutional decisions necessarily bogged down by the proverbial red tape. But there are limits to this also. Even with all this latitude, the explanation offered for the delay in this case merely serves to aggravate the attitude of indifference of the Revenue in protecting its common interests. The affidavit is again one of the stereotyped affidavits making it susceptible to the criticism that the Revenue does not seem to attach any importance to the need for promptitude even where it affects its own interest.

(emphasis supplied)

23. In **Pundlik Jalam Patil v. Jalgaon Medium Project [(2008) 17 SCC 448 : (2009) 5 SCC (Civ) 907]** the question was whether the respondent Executive Engineer, Jalgaon Medium Project had shown sufficient cause to condone the delay of 1724 days in filing appeals before the High Court. In para 17, this Court held: (SCC p. 455)

“17. ... The evidence on record suggests neglect of its own right

for long time in preferring appeals. The court cannot enquire into belated and stale claims on the ground of equity. Delay defeats equity. The court helps those who are vigilant and 'do not slumber over their rights'."

24. After referring various earlier decisions, taking very lenient view in condoning the delay, particularly, on the part of the Government and the government undertaking, this Court observed as under: (Pundlik Jalam case [(2008) 17 SCC 448 : (2009) 5 SCC (Civ) 907] , SCC pp. 457-58, paras 29-30)

"29. It needs no restatement at our hands that the object for fixing time-limit for litigation is based on public policy fixing a life span for legal remedy for the purpose of general welfare. They are meant to see that the parties do not resort to dilatory tactics but avail their legal remedies promptly. Salmond in his Jurisprudence states that the laws come to the assistance of the vigilant and not of the sleepy.

30. Public interest undoubtedly is a paramount consideration in exercising the court's discretion wherever conferred upon it by the relevant statutes. Pursuing stale claims and multiplicity of proceedings in no manner subserves public interest. Prompt and timely payment of compensation to the landlosers facilitating their rehabilitation/resettlement is equally an integral part of public policy. Public interest demands that the State or the beneficiary of acquisition, as the case may be, should not be allowed to indulge in any act to unsettle the settled legal rights accrued in law by resorting to avoidable litigation unless the claimants are guilty of deriving benefit to which they are otherwise not entitled, in any fraudulent manner. One should not forget the basic fact that what is acquired is not the land but the livelihood of the landlosers. These public interest parameters ought to be kept in mind by the courts while exercising the discretion dealing with the application filed under Section 5 of the Limitation Act. Dragging the landlosers to courts of law years after the termination of legal proceedings would not serve any

public interest. Settled rights cannot be lightly interfered with by condoning inordinate delay without there being any proper explanation of such delay on the ground of involvement of public revenue. It serves no public interest.”

25. We have already extracted the reasons as mentioned in the “better affidavit” sworn by Mr Aparajeet Pattanayak, SSRM, Air Mail Sorting Division, New Delhi. It is relevant to note that in the said affidavit, the Department has itself mentioned and is aware of the date of the judgment of the Division Bench of the High Court in *Office of the Chief Postmaster v. Living Media India Ltd.* [(2009) 8 AD 201 (Del)] as 11-9-2009. Even according to the deponent, their counsel had applied for the certified copy of the said judgment only on 8-1-2010 and the same was received by the Department on the very same day. There is no explanation for not applying for the certified copy of the impugned judgment on 11-9-2009 or at least within a reasonable time. The fact remains that the certified copy was applied for only on 8-1-2010 i.e. after a period of nearly four months.

26. In spite of affording another opportunity to file better affidavit by placing adequate material, neither the Department nor the person-in-charge has filed any explanation for not applying the certified copy within the prescribed period. The other dates mentioned in the affidavit which we have already extracted, clearly show that there was delay at every stage and except mentioning the dates of receipt of the file and the decision taken, there is no explanation as to why such delay had occasioned. Though it was stated by the Department that the delay was due to unavoidable circumstances and genuine difficulties, the fact remains that from day one the Department or the person/persons concerned have not evinced diligence in prosecuting the matter to this Court by taking appropriate steps.

27. It is not in dispute that the person(s) concerned were well aware or conversant with the issues involved including the prescribed period of limitation for taking up the matter by way of

filing a special leave petition in this Court. They cannot claim that they have a separate period of limitation when the Department was possessed with competent persons familiar with court proceedings. In the absence of plausible and acceptable explanation, we are posing a question why the delay is to be condoned mechanically merely because the Government or a wing of the Government is a party before us.

28. Though we are conscious of the fact that in a matter of condonation of delay when there was no gross negligence or deliberate inaction or lack of bona fides, a liberal concession has to be adopted to advance substantial justice, we are of the view that in the facts and circumstances, the Department cannot take advantage of various earlier decisions. The claim on account of impersonal machinery and inherited bureaucratic methodology of making several notes cannot be accepted in view of the modern technologies being used and available. The law of limitation undoubtedly binds everybody, including the Government.

29. In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bona fide effort, there is no need to accept the usual explanation that the file was kept pending for several months/years due to considerable degree of procedural red tape in the process. The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the government departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few.

30. Considering the fact that there was no proper explanation offered by the Department for the delay except mentioning of various dates, according to us, the Department has miserably failed to give any acceptable and cogent reasons sufficient to condone such a huge delay. Accordingly, the appeals are liable to

be dismissed on the ground of delay."

25. Recently, the Apex Court in **Shivamma** (supra) has made a profound consideration of the principles regarding condonation of delay and with the aid of several decisions of the Apex Court, which were reviewed, thereafter conclusions were set out in Paragraphs 261 to 264 which read as under:-

"261. Thus, for the reasons aforesaid, the impugned order of the High Court deserves to be set aside. Before we proceed to close this judgment, we deem it appropriate to make it abundantly clear that administrative lethargy and laxity can never stand as a sufficient ground for condonation of delay, and we want to convey an emphatic message to all the High Courts that delays shall not be condoned on frivolous and superficial grounds, until a proper case of sufficient cause is made out, wherein the State-machinery is able to establish that it acted with bona fides and remained vigilant all throughout. Procedure is a handmaid to justice, as is famously said. But courts, and more particularly the constitutional courts, ought not to obviate the procedure for a litigating State agency, who also equally suffer the bars of limitation from pursuing litigations due to its own lackadaisical attitude.

262. The High Courts ought not give a legitimizing effect to such callous attitude of State authorities or its instrumentalities, and should remain extra cautious, if the party seeking condonation of delay is a State-authority. They should not become surrogates for State laxity and lethargy. The constitutional courts ought to be cognizant of the apathy and pangs of a private litigant. Litigants cannot be placed in situations of perpetual litigations, wherein the fruits of their decrees or favourable orders are frustrated at later stages. We are at pains to reiterate this everlasting trend, and put all the High Courts to notice, not to reopen matters with inordinate delay, until sufficient cause exists, as by doing so the courts only add insult to the injury, more particularly in appeals under Section 100 of the CPC, wherein its jurisdiction is already

limited to questions of law.

263. Limitation periods are prescribed to maintain a sweeping scope for the lis to attain for finality. More than the importance of judicial time, what worries us is the plight of a litigant with limited means, who is to contest against an enormous State, and its elaborate and never-exhausting paraphernalia. Such litigations deserve to be disposed of at the very threshold, because, say if a party litigating against the State, for whatever reason, is unable to contest the condonation of delay in appeal, unlike the present case, it reopens the lis for another round of litigation, and leaves such litigant listless yet again. As courts of conscience, it is our obligation that we assure that a litigant is not sent from pillar to post to seek justice.

264. No litigant should be permitted to be so lethargic and apathetic, much less be permitted by the courts to misuse the process of law."

26. It will also be relevant to notice that the Apex Court in **Shivamma** (supra) has also noticed a fact that wherever an explanation is furnished for seeking condonation of delay, it must also be indicated as to how the party proceeded to deal with the matter while the matter was still within the period of limitation. This aspect was also noticed by a Division Bench of this Court in **Shyam Kali Balika Vidyalaya Bhitari, Faizabad** (supra), wherein Para-7 to 9, the Division Bench noticed and held as under:-

"7. We may in this regard, refer to the decision of Hon'ble the Supreme Court dated 12.09.2025 rendered in Civil Appeal No.11794 of 2025 'Shivamma (Dead) By LRS vs. Karnataka Housing Board & Ors' wherein the law with regard to condonation of delay and ancillary issues have been elucidated by Hon'ble the Supreme Court. Hon'ble the Supreme Court has held in the case of Shivamma (Dead) (supra) that the expression "sufficient cause" is not itself a loose panacea for the ill of pressing negligent and stale claims. The expression is to be construed with justice-oriented flexibility so as not to punish

innocent litigants for circumstances beyond their control. Courts must not condone gross negligence, deliberate inaction, or casual indifference, for to do so would undermine the maxim interest reipublicae ut sit finis litium and destabilise the certainty that limitation law seeks to secure. The expression "sufficient cause" must be construed in a manner that advances substantial justice while preserving the discipline of limitation. The courts are not to be swayed by sympathy or technical rigidity, but rather by a judicious appraisal of whether the applicant acted with reasonable diligence in pursuing the remedy. Where explanation is bonafide, plausible, and consistent with ordinary human conduct, courts have leaned towards condonation. Where negligence, want of good faith, or a casual approach is discernible, condonation has been refused.

8. Hon'ble the Supreme Court has further observed that the courts must be mindful that strong case on merits is no ground for condonation of delay. When an application for condonation of delay is placed before the court, the inquiry is confined to whether "sufficient cause" has been demonstrated for not filing the appeal or proceeding within the prescribed period of limitation. The merits of the underlying case are wholly extraneous to this inquiry. If courts were to look into the merits of the matter at this stage, it would blur the boundaries between preliminary procedural questions and substantive adjudication, thereby conflating two distinct stages of judicial scrutiny. The purpose of Section 5 of the Limitation Act is not to determine whether the claim is legally or factually strong, but only whether the applicant had a reasonable justification for the delay. Test of "sufficient cause" cannot be substituted by an examination of the merits of the case. Condonation of delay is a matter of discretion based on explanation for the delay, not on the prospects of success in the case. If merits are considered, a litigant with a stronger case may be favoured with condonation despite negligence, while a weaker case may be rejected even if sufficient cause is made out. This would lead to an inequitable and inconsistent application of the law, undermining the uniform

standard that the doctrine of limitation is designed to maintain. Yet another practical reason has been given by Hon'ble the Supreme Court as to why merits must not be considered at the stage of delay condonation that is it risks prejudicing the mind of the court against one party even before the matter is substantively heard. By glancing into merits prematurely, the court may inadvertently form a view that colours the fairness of the subsequent adjudication. The judicial discipline required at this stage demands that only the cause for delay be scrutinized, and nothing more. In view of this exposition of law, we cannot consider the merits of the matter at this stage.

9. Hon'ble the Supreme Court has also considered as to whether there was any room for largesse for State lethargy and leisure under Section 5 of the Limitation Act. After considering various earlier decisions on the subject, ultimately, it opined that prior to the decision of 'Postmaster General v. Living Media India Ltd.' reported in (2012) 3 SCC 563, the approach was characterised by judicial sympathy towards the State and its instrumentalities in matters of condonation of delay, owing to the peculiar nature of their functioning. At the same time, there also existed contrary views such as 'State of W.B. vs. Administrator, Howrah Municipality' reported in (1972) 1 SCC 366 and 'Lanka Venkateswarlu vs. State of A.P.' reported in (2011) SCC Online SC 403 which held that, irrespective of whether the litigant is a Government entity or a private individual, the provisions of limitation would apply uniformly, and any leeway shown by the courts would also remain the same. The law as it presently stands post the decision of Postmaster General (supra) as unambiguous and clear. Condonation of delay is to remain an exception, not the rule. Governmental litigants, no less than private parties, must demonstrate bonafide, sufficient, and cogent cause for delay. Absent such justification, delay cannot be condoned merely on the ground of the identity of the applicant. Hon'ble the Supreme Court has further observed that on a combined reading of 'State of Rajasthan & Anr. vs. Bal Kishan Mathur (Dead) through Legal Representative' reported in (2014) 1 SCC 592 and 'Sheo Raj

Singh vs. Union of India' reported in (2023) 10 SCC 531 it is equally manifest that the ratio of Postmaster General (*supra*) is, in essence, twofold. First, that State or any of its instrumentalities cannot be accorded preferential treatment in matters concerning condonation of delay under Section 5 of the Limitation Act. The State must be judged by the same standards as any private litigant. To do otherwise would compromise the sanctity of limitation. Secondly, that the habitual reliance of Government departments on bureaucratic red tape, procedural bottlenecks, or administrative inefficiencies as grounds for seeking condonation of delay cannot always, invariably accepted as a "sufficient cause" for the purpose of Section 5 of the Limitation Act. If such reasons were to be accepted as a matter of course, the very discipline sought to be introduced by the law of limitation would be diluted, resulting in endless uncertainty in litigation. We have perused other parts of the said judgment including para 214 and onwards."

27. Having taken note of the leanings in the judicial trend relating to the condonation of delay as traced above and applying the principles to the facts of the instant case, it would reveal that the revisionist has filed an affidavit explaining the delay, but without any particulars and dates. The order under challenge is dated 28.03.2023 and the limitation for filing a revision as provided in Section 11 of the U.P. Trade Tax Act, 1948 is 90 days which expired in the month of June, 2023.

28. This Court noticed that apart from the aforesaid, if the affidavit is seen in Para-3, it is stated that the Commissioner-Grade-2 vide his letter dated 23.08.2023 referred the matter to the Standing Counsel for seeking legal opinion. This would clearly indicate that mere fact that a legal opinion was sought in the month of August, 2023 whereas the limitation for filing a revision already stood expired in June, 2023.

29. At this stage, if the rejoinder affidavit is seen, it would reveal that the revisionist has disclosed that a copy of the impugned order was received in the office on 19.04.2023. Thus, even if this is taken into consideration that the copy of the order was available with the revisionist on 19.04.2023

even then the period of 90 days would have expired in July, 2024 whereas the letter for seeking legal opinion as indicated in the affidavit is dated 23.08.2023. There is no averment when the Standing Counsel was served with the letter for furnishing his opinion and when was the opinion so furnished.

30. As already noticed above, there is nothing to indicate when the Commissioner had referred the matter to the Administrative Department after having received the legal opinion from the learned Chief Standing Counsel for its onward approval to be sought from Law Department. If the the Law Department had granted the permission on 21.09.2023 then how the matter was taken forward for filing of revision is not known except that it was ultimately done in September, 2024.

31. There is a complete neglect and lethargy at the behest of the State. Even though a lenient view is taken, but yet the manner in which the delay has been explained only amplifies the malafide inflicts the system and there does not appear to be any bonafide explanation. Despite filing the rejoinder affidavit, no specific averment could be made nor any document substantiating the contentions averred in the affidavit, seeking condonation of delay, could be brought on record.

32. In view of the aforesaid and applying the dictum of the Apex Court as noticed above, this Court is satisfied that the explanation for seeking condonation of delay as indicated in the affidavit is not sufficient and the delay of 405 days has not been adequately explained.

33. For all the aforesaid reasons, the application seeking condonation of delay is **dismissed**. Consequently, the revision also meet the same fate. Costs are made easy.

(Jaspreet Singh,J.)

November 28, 2025

Rakesh/-