

BHC in the case of Advani Orelikon Ltd: in context of condonation of delay in filing of appeal before High Court (on revenue's part) has interalia observed as under:

"We have been considering a large number of motions filed by the department for condonation of delay. In spite of several and persistent objections raised by the counsel for the assessee, considering that the revenue interests are involved, we have been condoning delay as a matter of course upto 400 days sometimes with costs. *This approach of the court seems to have been taken as license by the department for preferring the appeals much after the period of limitation has expired. The Department presumes that before a sympathetic court, the law of Limitation does not apply to them.*

Though this court was informed that there has been re-arrangements and appeals are now being filed on time, we find that the only thing that has happened is that the delays are shortened. Motions for condonation of delay for the periods ranging between 20 to 110 days and sometimes also more are filed. We have in the past not imposed costs in such matters.

In our opinion, the effect of condoning the delay is that the assessee who is otherwise entitled to an order in his favour has to once again engage counsel and to appear before this court apart from having the threat of assessment being re-opened after several years. Considering this aspect of the matter costs will have to be imposed so that the assessee would be recompensated to that extent.

In our opinion, many of the questions raised in this appeal are covered. *Yet in spite of that after the period of 2193 days, this appeal is preferred. The cause shown do not amount to sufficient cause. This matter is nothing but abuse of judicial process by the officers shirking their responsibilities and passing the same to this court and burdening the court with matters which ought not to have been filed. Considering that we impose cost of Rs.5,000/- on the appellant to be*

paid within fifteen days. This cost will be recovered from the Officer who has filed the affidavit and who has preferred this appeal"