

P&HHC in Sachdeva & Sons: In this case, P&HHC while allowing assessee's dealer appeal under Punjab VAT law, in context of Tribunal order allowing state's/revenue's plea for condonation of delay in appeal filing, P&HHC has very beautifully ruled that: (squarely applicable in context of Income Tax and Other fiscal statutes)

"To our mind, whether it is the State or the individual, unless explanation is offered for the delay that it is either reasonable or satisfactory to the satisfaction of the court, delay can not be VAT Appeal No. 2 of 2009 condoned. The learned counsel for the appellant has rightly submitted that no sufficient cause was shown by the State of Punjab for condoning the delay. The State, as a litigant, could not claim a special status or a right to condonation of delay without showing at least reasonable amount of care and diligence in pursuing this case. Moreover, Limitation Act still exists in the Statute book and its provisions had to be complied with. The record clearly spells out that the State had failed to show that it had sufficient reason for not filing the appeal in time and there was no justification from the record for condoning the delay merely on the ground that huge revenue is involved and moreover, the Tribunal, while disposing of the application for condonation of delay, could not touch the merits of the case. No reasons have been assigned by the Chairman of the Tribunal, which led him to condone the delay in filing the appeal. The existence of sufficient cause can only be found out from the reading of the order, which, admittedly, does not exist in the present case."