IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 3870 of 2025
In F/TAX APPEAL/21946/2025

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THE STATE OF GUJARAT THROUGH COMMISSIONER OF COMMERCIAL TAX
Versus
M/S. ANIK INDUSTRIES LTD.

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Appearance:
MS. POOJA ASHAR, ASSISTANT GOVERNMENT PLEADER for the Applicant(s) No. 1
MS VAIBHAVI K PARIKH(3238) for the Respondent(s) No. 1

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 08/01/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. The present application has been filed seeking condonation of huge delay of 540 days caused in preferring the captioned tax appeal.

2. From the averments made in the present application explaining delay of 540 days in filing Tax Appeal, it is noticed by us that the judgment and order dated 18.10.2023 passed by the Tribunal was received by the Department on 20.11.2023 and the sanction was granted by the Special Commissioner on 01.02.2024. There is not explanation tendered for the period between 20.11.2023 to 01.02.2024 i.e. for almost 2 months. Thereafter, proposal was sent on 20.02.2024 to the Finance Department to prefer appeal and on 12.03.2024 the Finance Department got the sanction of Legal Department to file appeal and accordingly, letter for permission was obtained on 13.03.2024. On 18.04.2024, papers were submitted to the Government Law Office. However, thereafter the deponent has maintained blissful

silence in explaining the delay till 09.07.2025 when the appeal was presented before this Court.

3. At this stage, we may refer to the notification dated 29.06.2024 issued by the Legal Department fixing accountability of the erring officers, who committed delay in preferring the appeal. Along with the aforesaid notification, a checklist has also been provided. A detailed procedure has been prescribed to file the appeals within a limitation period. Again the Circular dated 26.06.2025 has been issued by the Legal Department for monitoring Court cases relating to the State Government.

4. Thus, we direct that an affidavit shall be filed by the applicant-State Department to give name(s) of the erring officer(s) so that his/their accountability can be fixed for belatedly filing of the appeal. The said affidavit shall be filed by the next date of hearing, failing which adverse inference shall be drawn against the applicant-State.

5. The matter is kept on 23.01.2026.

6. For the time being, by the next date, the applicant shall deposit a cost of Rs.50,000/-. Last chance is granted to satisfactory explain the delay. In case the reply is found satisfactory, the Court may take a lenient view.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE/DB/221