

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, AGP 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 : 23/01/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Learned Assistant Government Pleader Ms.Pooja Ashar for the applicant, has tendered an Additional Affidavit in compliance of the order dated 08.01.2026 passed by this Court giving further details. The same is ordered to be taken on record.

2. We find from the details, which are provided in the Additional Affidavit that no explanation is coming forward for delay of two months from 20.11.2023 to 01.02.2024, as no documentary evidence has been produced. It appears that the applicant has consumed 540 days delay by whiling away the time by *interse* communications without taking any concrete steps to file an appeal.

3. Hence, we direct the State to recover the said amount from the erring officer(s) and place it on record after holding inquiry about the officers, who have committed the delay. The Inquiry Report shall also contain the loss caused to the revenue because of the belated filing of the appeal. Such report shall be placed before this Court by the next date of hearing.

4. List the matters for hearing on **30th January, 2026**.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(PRANAV TRIVEDI, J)

MAHESH/69