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 : 13/03/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. On 23.01.2026, we had directed the applicant-department to hold an inquiry against the erring officers and produce the inquiry report by the next date, indicating the loss caused to the revenue because of the belated filing of the appeal. Thereafter, the matter was adjourned on 30.01.2026 and the following order was passed :

> *"Ms. Pooja Ashar, learned Assistant Government Pleader requests for sometime since she submitted that there was some miscommunication between the Government and the Department. She requests further time in order to comply with the order dated 23.01.2026.*
> *List the matter on 13.03.2026."*

2. Today, when the matter was called out, learned AGP has tendered the communication dated 12.03.2026, addressed by the Deputy State Tax Commissioner to the Government Pleader's Office, pointing out that the necessary explanation has been called for from the responsible officers and their explanation is awaited.

3. Thus, despite our directions issued on 23.01.2026, to produce the inquiry report containing the loss caused to the revenue because of the belated filing of the appeal and to recover the amount from the erring officers, nothing has been done so far and the applicant – department appears to be whiling away the time for want of response from the erring officers.

4. As a last chance, the matter is ordered to be listed on **20.03.2026**. If no inquiry report as directed by this Court, is filed on the next date, this Court would be compelled to dismiss the present application.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

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