

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 RESHAM THAKKAR, FOR

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 : 25/03/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Pursuant to the orders passed by this Court, the applicant has filed an affidavit dated 24.03.2026 pointing out the quantum of loss that would be caused to the revenue, if the tax appeal is not decided on merits. The amount is stated to be approximately Rs.1,48,90,000/-, including interest and penalty, as calculated as on today, however, the detailed figures have not been provided in the affidavit.

2. Further, in paragraph No.3 of the affidavit, the deponent has named four officers from whom explanations have been sought regarding the delay, as the matter was not processed within more than seven days. Three communications addressed to such officers are dated 03.03.2026, 12.03.2026, and 18.03.2026.

3. Thus, in a matter of such seriousness involving a substantial tax effect, the officers of the applicant/appellant department have remained indolent and the appeal has been filed with a delay of 540 days.

4. At this stage, the learned advocate Ms. Resham Thakkar, appearing for learned advocate Ms. Vaibhavi Parikh, requests some time to respond to the affidavit-in-reply filed by the applicant.

5. On her request, list the matter on **08.04.2026**.

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

Sd/-
(PRANAV TRIVEDI, J)

MAHESH/13