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.
==
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 : 08/04/2026

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. In the present Civil Application, looking to the huge delay of 540 days, initially by the order dated 08.01.2026, we had asked the applicant department to deposit a cost of Rs.50,000/- and to file a further affidavit, giving the names of the erring officer and explain the delay in detail. There were further orders passed by this Court and pursuant to such orders, further affidavit was also filed by the applicant-department. In the affidavit dated 24.03.2026, the applicant ha also mentioned that appropriate explanation has been called for from the erring Officer who had caused the delay of more than 7 days.

2. On 25.03.2026, learned advocate appearing for the respondent had taken time to respond to the affidavit-in-reply

filed by the applicant. However, it is noticed by us that in none of the affidavits, which are filed by the applicant, the respondent has filed any response.

3. Today, it appears that the respondent is not serious enough in opposing the delay of 540 days. As recorded in the order dated 25.03.2026, the tax effect in the present appeal is approximately Rs.1,48,90,000/-.

4. Hence, under this unique circumstances, we are inclined to condone the delay of 540 days. The amount of Rs.50,000/- which is deposited before the Registry by the applicant-department, shall be transferred to Gujarat State Legal Services Authority.

The Tax Appeal shall be listed in seriatim.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE/DB/70