IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 5724 of 2025
In F/TAX APPEAL/34999/2025

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STATE OF GUJARAT
Versus
M/S NIKO RESOURCES LTD.

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Appearance:
MS SHRUNJAL SHAH, AGP for the Applicant(s) No. 1

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

Date : 18/12/2025
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. The present application has been filed seeking condonation of huge delay of 858 days caused in preferring the captioned tax appeal.

2. The impugned order passed was passed by the Gujarat Value Added Tax Tribunal on 12.04.2023, which was received by the State Department on 25.04.2023. From the averments made in paragraph No.4 of the application, we find that on 13.03.2024 i.e. after passage of almost a year, the Special Commissioner sanctioned to file an appeal. On 04.04.2024, a proposal was made for preferring a tax appeal to the Finance Department. No explanation coming forward for a period ranging from 25.04.2023 to 13.03.2024. Ultimately, the Finance Department sent the same to the Legal Department on 15.05.2024 and on 18.05.2024, a Letter of Permission to file an

appeal has been received by the applicant-State. Finally on 29.05.2024, the papers were submitted to the Office of Government Law Officers for the preparation of draft appeal.

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 **08.01.2026.**

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

Sd/-
(PRANAV TRIVEDI,J)

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