



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.2025 of 2025

**M/s. Aulia Mix India Private Ltd.,
Khurda**

....

Petitioner

Represented by Adv.–
Mr. S.S. Ali, Advocate

-Versus-

**Chief Commissioner of CT and GST,
Odisha, Cuttack and Others**

....

Opposite Parties

Represented by Adv.–
Mr. Sunil Mishra, Standing Counsel (CT & GST)

**CORAM:
THE HON'BLE THE CHIEF JUSTICE
AND
THE HON'BLE MR. JUSTICE ARINDAM SINHA**

**ORDER
27.03.2025**

Order No.

01.

1. The statutory appeal under the Odisha Value Added Tax Act, 2004 is dismissed by the appellate authority solely on the ground of delay in preferring the same. It is the specific stand taken by the appellant that the order impugned in the said appeal was not within the knowledge of the Managing Director of the Company and the delay was necessitated on the ground of lack of communications. The appellate authority proceeded to dismiss the said appeal relying on the information furnished in the format



which has a statutory recognition that the said order was received way back on 29th May, 2018.

2. We don't find any fetter on the part of the appellate authority in condoning the delay in absence of any embargo having created in respect of timeline. We are conscious that the authority must decide the matter on merit and should avoid the dismissal of the appeal on the anvil of limitation. The Court encourages the disposal of an appeal on the basis of the facts and law involved therein and if the delay has been sufficiently explained despite the minor lapses or the laches on the part of the litigant, the Court must take a pragmatic view in this regard. We find that though it is indicated that the order was received on the date as aforesaid yet the person who are in helm of the affairs, manages and controls the affairs of the company was not communicated the said order occasioning the delay in preferring the said appeal. It is no longer *res integra* that the Court must adopt a lenient approach in finding out the sufficiency of the cause shown in the application and should not adopt a pedantic view in order to find the lapses and gaps if not the laches on the part of the litigant in approaching the authority within the statutory period provided therein.



3. Considering the facts as above, the order of the appellate authority is hereby quashed and set aside. As a consequence whereof, the application for condonation of delay stands allowed. The appellate authority is directed to hear out the appeal on merit after affording opportunity of hearing to the respective parties or their counsel in accordance with law. We expect that the appellate authority would give priority to this matter as it is pending since long.
4. The writ petition stands disposed of.

(Harish Tandon)
Chief Justice

(Arindam Sinha)
Judge

SK Jena/Secy.

Signature Not Verified

Digitally Signed
Signed by: SANJAY KUMAR JENA
Designation: SECRETARY
Reason: Authentication
Location: High Court of Orissa, Cuttack.
Date: 27-Mar-2025 19:38:28

