

occurred in filing the present appeal. It is also submitted that it is absolutely essential in the interest of justice to condone the delay. I say that the appellant has good chance of succeeding in the appeal and if the relief as prayed for herein is not granted, grave and irreparable loss shall be caused to the revenue."

In our opinion, the said explanation does not make out a sufficient cause for condonation of delay in filing the appeal before the High Court. In that view of the matter, we do not find any ground to interfere with the impugned judgment. The Special Leave Petition is dismissed on the ground of delay as well as on merits.

(VINOD LAKHINA)
Court Master

(KUSUM GULATI)
Court Master