
(2013) 09 AP CK 0048

Andhra Pradesh High Court

Case No: TREVC.M.P. No. 37 of 2013 and TREVC (SR) No. 351 of 2013

State of Andhra Pradesh

APPELLANT

Vs

Sri Sai Marketing

RESPONDENT

Date of Decision: Sept. 10, 2013

Citation: (2013) 57 APSTJ 153

Hon'ble Judges: G. Rohini, J; Challa Kodanda Ram, J

Bench: Division Bench

Advocate: P. Balaji Varma, for the Appellant; S. Krishna Murty, for the Respondent

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

G. Rohini, J.

This is a petition to condone the delay of 825 days in filing the Tax Revision Case. The State is the petitioner and the revision petition is preferred against the order of the Sales Tax Appellate Tribunal, A.P., Hyderabad dated 14.06.2010 in T.A. No. 413 of 2006.

2. Having heard the learned Special Standing Counsel for Commercial Taxes appearing for the petitioner and having gone through the affidavit filed in support of the application, we do not find any justifiable reason to condone the inordinate delay. As we could see the delay is sought to be explained only on the ground of administrative lapses. As held by the Apex Court in [Office of The Chief Post Master General and Others Vs. Living Media India Ltd. and Another](#), the law of limitation binds everybody including the Government and defence by the Government of impersonal machinery and inherited bureaucratic methodology cannot be accepted in view of modern technologies being used and available; and that absence of due diligence in prosecuting the appeal would not entitle condonation of delay. In the light of the settled principle of law noticed above, the inordinate delay cannot be condoned. Accordingly, the application is dismissed. Consequently, the main

Revision Case shall also stand dismissed. No costs.