

Supreme Court of India

Commissioner Of Wealth Tax vs Amateur Riders Club on 17 December, 1993

Equivalent citations: 1994 SCC, Supl. (2) 603

Author: M Venkatachalliah

Bench: Venkatachalliah, M.N.(Cj)

PETITIONER:

COMMISSIONER OF WEALTH TAX

Vs.

RESPONDENT:

AMATEUR RIDERS CLUB

DATE OF JUDGMENT 17/12/1993

BENCH:

VENKATACHALLIAH, M.N. (CJ)

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VENKATACHALLIAH, M.N. (CJ)

MOHAN, S. (J)

CITATION:

1994 SCC Supl. (2) 603

ACT:

HEADNOTE:

JUDGMENT:

ORDER

1. We have heard Shri S.C. Manchanda, learned senior counsel for the Revenue.

2. This special leave petition filed on November 16, 1993 is delayed by 264 days. For quite some time in the past, this Court has been making observations as to the grave prejudice caused to public interest by appeals brought on behalf of the Government being lost on the point of limitation. Such observations have been made for over a few years in the past. But there seems to be no conspicuous improvement as is apparent in the present petition which is filed in November 1993. The explanation for the delay, had better be set out in petitioner's own words:

"(g) The Advocate-on-Record got the special leave petition drafted from the drafting Advocate and sent the same for approval to the Board on June 24, 1993 along with the case file.

(h) The Board returned the case file to the Advocate-on-Record on July 9, 1993 who resented the same to the Board on September 20, 1993 requesting that draft SLP was not approved by the Board. The Board after approving the draft SLP sent this file to CAS on October 1, 1993."

3. This explanation is incapable of furnishing a judicially acceptable ground for condonation of delay. After the earlier observations of this Court made in several cases in the past, we hoped that the matters might improve. There seems to be no visible support for this optimism. There is a point beyond which even the courts cannot help a litigant even if the litigant is Government which is itself under the shackles of bureaucratic indifference. Having regard to the law of limitation which binds everybody, we cannot find any way of granting relief. It is true that Government should not be treated as any other private litigant as, indeed, in the case of the former the decisions to present and prosecute appeals are not individual but are institutional decisions necessarily bogged down by the proverbial red-tape. But there are limits to this also. Even with all this latitude, the explanation offered for the delay in this case merely serves to aggravate the attitude of indifference of the Revenue in protecting its common interests. The affidavit is again one of the stereotyped affidavits making it susceptible to the criticism that the Revenue does not seem to attach any importance to the need for promptitude even where it affects its own interest. + From the Judgment and Order-dated 9-4-1992 of the High Court of Judicature at Bombay in Wealth Tax Appln. No. 441 of 1991

4. The application for condonation of delay is, accordingly, dismissed. The special leave petition is, therefore, dismissed as barred by time.

Court Masters