

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION

**MAHARASHTRA VALUE ADDED TAX APPEAL**

**NO.70 OF 2016**

**IN**

**MISC. APPLICATION NO.133 OF 2015**

**IN**

**VAT SECOND APPEAL NO.177 OF 2015**

Godase Ashok Sukhdeo Engineers  
& Government Contractors

.... Appellant

Vs.

The State of Maharashtra & 2 Ors.

.... Respondents

Mr. Deepak Bapat with Ms Manjiri Parasnis and  
Ms Sonali Bapat for the Appellant.

Mr. Dushyant Kumar, Asst. GP, for the Respondents.

**CORAM: S.C. DHARMADHIKARI &  
B.P. COLABAWALLA, JJ.**

**DATE : NOVEMBER 15, 2016**

**P.C:**

We have heard Mr. Bapat, appearing for the  
appellant. We have also perused the application seeking  
condonation of delay. That application, copy of which is at page

40 of the paper-book, reads as under:-

*“From: Godase Ashok Sukhdeo  
At and Post: Sangola  
Tal: Sangola 413 307.  
VAT NO: 27670319534V  
Date: 20/04/2015*

To,

*The Registrar,  
Maharashtra Sales-tax Tribunal,  
Vikrikar Bhavan, 7<sup>th</sup> Floor,  
Mazgaon, Mumbai-400 010.*

*Subject: Application for condonation of delay for late filing  
of appeal in your Honour's Court. Appeal delayed  
due to my bad health.*

*Respected Sir,*

*I, the undersigned, Godase Ashok Sukhdeo, do  
hereby most humbly request your Honour to kindly  
condone the delay in filing of appeal of the year 2005-  
2006, which has been delayed to my bad health. I was  
suffering from severe disease and hence was advised by the  
Doctors to take rest, there is nobody who could look after  
my taxation work and hence this appeal has been delayed.*

*Kindly consider the abovementioned facts and please  
condone the delay in filing of appeal and kindly admit the  
appeal.*

*Thanking you,*

*Pandharpur  
20/04/2015*

*Yours faithfully,*

*Godase Ashok Sukhdeo”*

The appellant/applicant before the Tribunal may have thereafter got the benefit of an Advocate to represent him and even the written note filed by that Advocate/Consultant, copy of which is at pages 42 and 43, does not set out any sufficient cause enabling the Tribunal to exercise its powers under Section 81 of the Maharashtra Value Added Tax Act, 2002. This is the reason assigned by the Tribunal and it found that merely stating that the appellant was suffering from ill-health but no record of any hospitalisation or medical treatment being produced, the enormous delay of 551 days cannot be condoned. This reason in the Tribunal's order is based purely on the factual materials produced before it. No substantial question of law arises from such a reasoning. The appeal is devoid of merit and is dismissed.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)