

IN THE HIGH COURT AT CALCUTTA
(Criminal Appellate Jurisdiction)
Appellate Side

Present:

Justice Bibhas Ranjan De

IA NO: CRAN 1 of 2022

CRMSPL 50 of 2022

Central Bureau of Investigation

Vs.

Binod Kumar Maheswari & Ors.

Mr. Anirban Mitra, Adv.

Mr. Manabendranath Bandyopadhyay, Adv.

...For the Appellant/ Applicant/CBI

Mr. Lal Mohan Hazra, Adv.

Mrs. Moutusi Hazra, Adv.

...For the Opposite Party Nos. 1,2,5 & 6

Mr. Satadru Lahiri, Adv.

Mr. Sourav Paul, Adv.

...For the opposite party no. 4

Heard on : 05.06.2023, 21.06.2023, 26.06.2023,
25.07.2023, 09.08.2023, 28.08.2023,
09.10.2023, 15.12.2023

Judgement on : 09th February, 2024

Bibhas Ranjan De, J.

- 1.** In this case, Central Bureau of Investigation (For short CBI) filed a petition seeking special leave to file appeal against the judgement and order of acquittal of all six (6) opposite parties in connection with special case no. 66 of 2011 arising out of RC No. 05 (A) of 2000 dated 3.2.2000 on an allegation of practicing fraud upon Canara Bank to the tune of approximately Rs. 2.19 crores, under Section 378 (4) of Code of Criminal Procedure (CrPC) along with an application for condonation of delay of 1452 days i.e. almost four years under section 378 (5) of the CrPC.
- 2.** The limited issue is as to whether the petitioner/CBI had shown sufficient cause for delay of 1452 days in filing petition for special leave under Section 378 (4) of the CrPC, within prescribed period of limitation under section 378(5) of the CrPC.
- 3.** Hon'ble Apex Court imparted a great deal of interpretation of object behind enactment of limitation by the legislature in following words:

The law of limitation is found upon maxims such as **“Interest Reipublicae Ut Sit Finis Litium”** which means that litigation must come to an end in the interest of society as a whole and **“vigilantibus non dormientibus jura subveniunt”** which means that law assists those that are vigilant with their rights, and not those that sleep their upon. The law of limitation in India identifies the need for limiting litigation by striking a balance between the interests of the State and the litigant.

4. Further, it is settled that the courts have been conferred the power to condone delay by the legislature through Section 5 of the Limitation Act, the intent of Section 5 is to help Courts in providing substantial justice to the parties.
5. According to petitioner/CBI, process of approval to file appeal was moved in the following manner shown by a table:

<u>Follow up Action</u>	<u>Dates</u>
• Certified copy of the impugned judgement obtained	29.08.2018
• Public Prosecutor opined	14.12.2018
• Superintendent of Police remarked	12.01.2019
• Head of Branch advised	31.08.2019

• Legal Adviser, CBI opined	19.09.2019
• Joint Director, CBI advised	26.09.2019
• Additional Director, CBI advised	30.09.2019
• Additional Legal Advisor made his comment	07.10.2019
• Director of Prosecution recommended for filing appeal	14.02.2020
• Additional Director, CBI, H/O received the file and marked the same to Director CBI	19.02.2020
• Director, CBI accorded approval	20.02.2020
• Lockdown period intervened and approval was sought for from the Department of Personnel & Training, Government of India	24.07.2020
• Department of Personnel and Training accorded approval to file appeal	12.03.2021
• Draft application for filing appeal and appeal for condonation of delay was received by Additional Solicitor General (for short ASG)	31.08.2021
• Learned ASG engaged Learned Advocates	07.09.2021
• One of the Learned Advocates recused himself from the matter	25.03.2022
• Learned ASG again engaged Learned Advocates	31.03.2022
• Learned Advocates again returned briefs	05.07.2022
• Learned ASG engaged Learned Advocate representing petitioner/CBI at present	05.07.2022
• Learned Advocates obtained final approval from Branch Officer, CBI, Kolkata	28.07.2022
• Special leave to file appeal along with a	08.08.2022

petition for condonation of delay was filed	(through e-filing) 10.08.2022 (physically)
---	--

Argument Advanced:-

6. The reasons assigned by the petitioner/CBI for the delay of four years in filing special leave petition, according to Mr. Anirban Mitra Ld. Counsel appearing on behalf of the petitioner/CBI were that the CBI had to obtain approval of higher authority through long drawn official procedure and procrastination on the part of the Ld. Advocates.
7. Mr. Mitra has further pointed out that during lockdown period the follow up actions could not be carried out on a day to day basis. Mr. Mitra has further contended that the post of Additional Solicitor General remained vacant for ten months causing immense difficulty in engagement of Ld. Advocates for filing special leave petition.
8. In support of his contention, Mr. Mitra relied on the following cases:-
 - ***N. Balakrishanan Vs. M. Krishnamurthy reported in (1998) 7 Supreme Court Cases 123***

- ***Lal Singh and others Vs. State of Haryana and another reported in 2002 SCC OnLine P & H 189***
- ***Finance, Government of West Bengal Vs West Bengal Judicial Service Association reported in 19901 ACILT 419***
- ***State (NCT of Delhi) Vs. Ahmed Jaan Reported in (2008) 14 Supreme Court Cases 582***
- ***Indian Oil Corporation Limited and others Vs. Subrata Borah Chowlek and others reported in (2010) 14 Supreme Court Cases 419***
- ***Lakshmi Commercial Bank Ltd. Vs. Bengal National Textiles Mills Ltd. and others reported in 1992 SCC OnLine Cal 18***
- ***Suo Motu Writ Petition (C) No. 3 of 2020 – Benefit available Provided limitation expires during Covid 5 (II), (III)***
- ***Ram Nath Sao alias Ram Nath Sahu and others Vs. Gobardhan Sao and others reported in (2002) 3 Supreme Court Cases 195***
- ***State of Nagaland Vs. Lipok Ao and others reported in (2005) 3 SCC 752***

9. Before parting with, Mr. Mitra argued that delay caused by the official red tapism and the latches on the part of Ld. Advocates may be considered for condonation of delay by exercising the discretion within the meaning of Section 5 of the Limitation Act.

10. Ld. Counsel Mr. Satadru Lahiri appearing on behalf of the opposite party no. 4 disagreed by submitting inter alia that the prayer seeking condonation of delay of 1452 days cannot be entertained on the following grounds:-

10.1. That Delay for moving files from one department to the other department for according approval to file appeal should not come within the purview of sufficient cause.

10.2. That the agency was very casual in preferring the subject application and no endeavour was made to comply with the mandate of law and thereby agency was not diligent at all in pursuing the litigation.

10.3. That the delay explained in the application was vague, misconceived, speculative and baseless which is non-est in the eyes of law.

10.4. That Bureaucratic methodology cannot be accepted in view of the modern technology being used and available. Therefore, delay in moving files in the department

cannot be a sufficient cause for condonation of abnormal delay

10.5. That there is no explanation of delay of more than two years in spite of having approval of the highest authority of CBI as well as Central Government.

10.6. That the restriction imposed by the Government due to surge of COVID-19 has no relevance after 24th July, 2022. Moreover, the period of limitation in filing special leave petition already expired prior to sudden outbreak of the pandemic, COVID-19.

10.7. That Time taken for drafting and vetting of the subject application cannot be taken into account for condoning abnormal delay.

11. Before parting with Mr. Lahiri has referred to guideline/ time frame laid down in Rule 21.9 of the CBI (Crime manual, 2020) and contended that CBI has to comply with the Provision of CBI (Crime Manual, 2020). Mr. Lahiri, in support of his contention, relied on the principles of the cases as follows:-

- ***Post Master General & Ors vs. Living Media India Ltd. Anr. reported in (2012) 3 SCC 563***

- ***Oriental Aroma Chemical Industries Limited Vs. Gujrat Industrial Development Corporation and Anr. reported in (2010) 5 SCC 459***
- ***Union of India Vs. Jitendra reported in (2021) 10 SCC 789***
- ***Commissioner of Customs, Chennai V Volex Inter-Connect (India) Pvt. Ltd. reported in (2022) 3 SCC 159***
- ***Union of India V Central Tibetan Schools, Administration & Ors reported in (2021) 11 SCC 557***
- ***Commissioner of Wealth Tax Bombay Vs. Amateur Riders Club, Bombay reported in 1994 Supp (2) SCC 603***
- ***Union Of India Vs Rajesh Shukla reported in SLP (Crl) Diary no. 14780 of 2021***
- ***State of Odisha Vs Purna Chand kandi reported in SLP (Crl) Diary no. 29657/2019***
- ***Union of India Vs. Vishnu Aroma Pouching Pvt. Ltd. reported in SLP (Civil) Diary no(S). 1434/2021***
- ***State of UP Vs M/s Satish Chand Shivhare reported in 2022 Livelaw (SC) 430***
- ***Basawaraj and Ors. Vs. Special Land Acquisition Officer (2013) 14 SCC 81***

12. Ld. Counsel, Mr. Lal Mohan Hazra, appearing on behalf of the opposite party no. 1,2,5 & 6 also harped on the same string of argument as harped by Mr. Lahiri. In addition to that Mr. Hazra has referred to the merit of the case and contended that all 46 witnesses examined on behalf of the prosecution could not prove the allegation made out against the accused persons and also document filed in the case were not substantiated by the witnesses.

13. Mr. Hazra has further submitted that in a proceeding before debts Recovery Tribunal no. 1, Kolkata the alleged money was recovered from the accused persons. He relied on the decisions of the following cases:-

- ***State of Odisha Vs. Purna Chandra Kandi reported in SLP (Crl) Diary No. 14780 of 2021***
- ***CRMSPL 16 of 2020 with CRAN 1 & 2 of 2022, judgement on June, 28, 2023.***

Judgments relied in this case:-

14. I would like to come by the judgements relied on behalf of the parties hereinafter:-

15. ***N. Balakrishanan*** (supra) held as follows:-

“ 11. Rules of limitation are not meant to destroy the rights of parties. They are meant to see that parties do not resort to dilatory

tactics, but seek their remedy promptly. The object of providing a legal remedy is to repair the damage caused by reason of legal injury. The law of limitation fixes a lifespan for such legal remedy for the redress of the legal injury so suffered. Time is precious and wasted time would never revisit. During the efflux of time, newer causes would sprout up necessitating newer persons to seek legal remedy by approaching the courts. So a lifespan must be fixed for each remedy. Unending period for launching the remedy may lead to unending uncertainty and consequential anarchy. The law of limitation is thus founded on public policy. It is enshrined in the maxim *interest reipublicae ut sit finis litium* (it is for the general welfare that a period be put to litigation). Rules of limitation are not meant to destroy the rights of the parties. They are meant to see that parties do not resort to dilatory tactics but seek their remedy promptly. The idea is that every legal remedy must be kept alive for a legislatively fixed period of time.

12. A court knows that refusal to condone delay would result in foreclosing a suitor from putting forth his cause. There is no presumption that delay in approaching the court is always deliberate. This Court has held that the words “sufficient cause” under Section 5 of the Limitation Act should receive a liberal construction so as to advance substantial justice *vide Shakuntala Devi Jain v. Kuntal Kumari* [AIR 1969 SC 575 : (1969) 1 SCR 1006] and *State of W.B. v. Administrator, Howrah Municipality* [(1972) 1 SCC 366 : AIR 1972 SC 749].”

16. In **Lal Singh** (supra) The Hon’ble Apex Court opined:-

“ **9.** It was held in *N. Balakrishnan v. M. Krishnamurthy*, 1999 ISJ (Banking) 1 that rules of limitation are not meant to destroy the right of parties. They are meant to see that parties do not resort to dilatory tactics but seek their remedy promptly. The idea is that every legal remedy must be kept alive for a legislatively fixed period of time. It must be remembered that in every case of delay there can be some lapses on the part of the litigant concerned. That alone is not enough to turn down his plea and to shut the door against him. If the explanation does not smack of mala fide or it is

not put forth as part of dilatory strategy, the Court must show utmost consideration to the suitor.”

17. In ***Finance, Government of West Bengal*** (supra) it was held as follows:-

“ 12. As I have indicated hereinbefore, two factors have mainly weighed with me in deciding to allow the application for condonation filed by the State. Firstly, as a result of antipathy and in-fighting between two Departments of the Government, the interest of the State, in which the people at large are vitally interested, should not be allowed to suffer. And secondly, the officers of the Judicial Department being vitally interested in the success of the Writ Petition, filed by their own Association, did not act judiciously in taking official charge of contesting did not act judiciously in taking official charge of contestng the case on behalf of the Respondent State and then not be contest the case in fact by conceding the claims. The petitioners are all Judges belonging to the Higher Judicial Service of this State ; the officers who professed to contest the petition on behalf of the State Respondent, but really confessed the claims, are also such Judges and would reap the benefit of the impugned judgment. Let them have it if they are legally entitled thereto. But let no suspicion lurk anywhere that our Judges, purporting to contest the claim of the petitioners on behalf of the State Respondent, deliberately or otherwise provided for some sort of walk-over to the petitioners. Judges must be Caesar's wife and, to use the words of the Supreme Court in G. Ramegowda (supra), "in the interest of keeping the stream of justice pure and clean", the impugned order in their favour should not be permitted to assume finality without an examination of its merits.

14. I had the advantage of reading the judgment of my learned brother A.M. Bhattacharjee, J. and I respectfully agree with his final conclusion, but I would like to indicate briefly by own reasons. In the instant case, the delay is of 49 days in preferring the appeal in question. It is well-settled that the duty of the appellant in case of a timebarred appeal to explain the delay sufficiently does not relate to the period prior to the date of limitation. In the instant case, the statutory period of limitation expired on 9th of May, 1989. The appellant, therefore, is required to explain the delay for the period from 10th of May, 1989 upto the date of filing of the appeal, that is, 27th June, 1989. From the list of dates supplied, it appears that the plain copy of the order was forwarded to the Judicial Department by the learned Advocate of the appellant on 7th of June, 1989. My learned brother has already discussed in details the legal principles governing the considerations of the question of condonation and I fully agree with the analysis he has made of the different decisions of the Supreme Court. In the present case, admittedly, the Judicial Department having recommended the grant of reliefs as were prayed for in the writ application, could not be expected to effectively contest the writ application by taking a contrary stand, but the Finance Department, which was the real contesting party, did not have, in spite of being impleaded as a respondent in the writ proceeding, adequate opportunity to ventilate its stand before the learned trial Judge. The Affidavit-in-Opposition filed by respondent No. 1 in effect supported the case of the petitioners. The contrary viewpoint, therefore, on the basis of which the present appellant (Secretary, Department of Finance, Government of West Bengal representing the State of West Bengal) is now seeking to resist the enforcement of the decision of the learned trial Judge had never been placed

before the Court. The Financial liability involved is also considerable as we have been told that it would be approximately to the tune of about Rs. 25,00,000/- plus annual recurring liability of Rs. 6,84,000/. The officers belonging to West Bengal Higher Judicial Service, who would be recipients of the disputed benefits included those who were in control of the Judicial Department of the State Government, which, actually was entrusted with the responsibility of ventilating the viewpoints of the respondents before the learned trial Judge. In the context of the aforesaid facts, particularly the admitted recommendation to the State Government by the Judicial Department for grant of such benefits to the writ petitioners, it would have looked fairer if the Judicial Department had made way for the Finance Department, which is pressing the opposite point of view, to represent the State before the trial Judge. The principles laid down by the Supreme Court in different decisions have already been very aptly analysed by my learned brother. I would only like to draw particular attention to the following observation of the Supreme Court :

"Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned, the highest that can happen is that a cause would be decided on merits after hearing the parties". (Vide supra).

The special factual features of the present cases considered in the light of the above legal principles, amply justify the conclusions, which we have reached, namely, that the application under [Section 5](#) of the limitation Act should be allowed as the sequence of events, appearing from the materials before us, sufficiently explains the delay in filing the appeal."

18. In **Ahmed Jaan** (supra) it was observed as quoted below:-

“ 11. “8. The proof by sufficient cause is a condition precedent for exercise of the extraordinary discretion vested in the court. What counts is not the length of the delay, but the sufficiency of the cause and shortness of the delay is one of the circumstances to be taken into account in using the discretion. In N. Balakrishnan v. M. Krishnamurthy [(1998) 7 SCC 123 : AIR 1998 SC 3222] it was held by this Court that Section 5 is to be construed liberally so as to do substantial justice to the parties. The provision contemplates that the court has to go in the position of the person concerned and to find out if the delay can be said to have resulted from the cause which he had adduced and whether the cause can be recorded in the peculiar circumstances of the case as sufficient. Although no special indulgence can be shown to the Government which, in similar circumstances, is not shown to an individual suitor, one cannot but take a practical view of the working of the Government without being unduly indulgent to the slow motion of its wheels.

9. What constitutes sufficient cause cannot be laid down by hard-and-fast rules. In New India Insurance Co. Ltd. v. Shanti Misra [(1975) 2 SCC 840] this Court held that discretion given by Section 5 should not be defined or crystallised so as to convert a discretionary matter into a rigid rule of law. The expression ‘sufficient cause’ should receive a liberal construction. In Brij Indar Singh v. Kanshi Ram [ILR (1918) 45 Cal 94 (PC)] it was observed that true guide for a court to exercise the discretion under Section 5 is whether the appellant acted with reasonable diligence in prosecuting the appeal. In Shakuntala Devi Jain v. Kuntal Kumari [AIR 1969 SC 575] a Bench of three Judges had held that unless want of bona fides of such inaction or negligence as would deprive a party of the protection of Section 5 is proved, the application must not be thrown out or any delay cannot be refused to be condoned.

10. In Concord of India Insurance Co. Ltd. v. Nirmala Devi [(1979) 4 SCC 365 : 1979 SCC (Cri) 996] which is a case of negligence of the counsel which misled a litigant into delayed pursuit of his remedy, the default in delay was condoned. In Lala Mata Din v. A. Narayanan [(1969) 2 SCC 770] this Court had held that there is no general proposition that mistake of counsel by itself is always sufficient cause for condonation of delay. It is always a question whether the mistake was bona fide or was merely a device to cover an ulterior purpose. In that case it was held that the mistake committed by the counsel was bona fide and it was not tainted by any mala fide motive.

11. In *State of Kerala v. E.K. Kuriyipe* [1981 Supp SCC 72] it was held that whether or not there is sufficient cause for condonation of delay is a question of fact dependent upon the facts and circumstances of the particular case. In *Milavi Devi v. Dina Nath* [(1982) 3 SCC 366] it was held that the appellant had sufficient cause for not filing the appeal within the period of limitation. This Court under Article 136 can reassess the ground and in appropriate case set aside the order made by the High Court or the tribunal and remit the matter for hearing on merits. It was accordingly allowed, delay was condoned and the case was remitted for decision on merits.

12. In *O.P. Kathpalia v. Lakhmir Singh* [(1984) 4 SCC 66] a Bench of three Judges had held that if the refusal to condone the delay results in grave miscarriage of justice, it would be a ground to condone the delay. Delay was accordingly condoned. In *Collector, Land Acquisition v. Katiji* [(1987) 2 SCC 107] a Bench of two Judges considered the question of limitation in an appeal filed by the State and held that Section 5 was enacted in order to enable the court to do substantial justice to the parties by disposing of matters on merits. The expression 'sufficient cause' is adequately elastic to enable the court to apply the law in a meaningful manner which subserves the ends of justice—that being the life purpose for the existence of the institution of courts. It is common knowledge that this Court has been making a justifiably liberal approach in matters instituted in this Court. But the message does not appear to have percolated down to all the other courts in the hierarchy. This Court reiterated that the expression 'every day's delay must be explained' does not mean that a pedantic approach should be made. The doctrine must be applied in a rational, common sense, pragmatic manner. When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay. There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact he runs a serious risk. Judiciary is not respected on account of its power to legalise injustice on technical grounds but because it is capable of removing injustice and is expected to do so. Making a justice-oriented approach from this perspective, there was sufficient cause for condoning the delay in the institution of the appeal. The fact that it was the State which was seeking condonation and not a private party was altogether irrelevant. The doctrine of equality before law demands that all litigants, including the State as a litigant, are accorded the same treatment and the law is administered in an even-handed manner. There is no

warrant for according a step motherly treatment when the State is the applicant. The delay was accordingly condoned.

13. Experience shows that on account of an impersonal machinery (no one in charge of the matter is directly hit or hurt by the judgment sought to be subjected to appeal) and the inherited bureaucratic methodology imbued with the note-making, file-pushing, and passing-on-the-buck ethos, delay on its part is less difficult to understand though more difficult to approve. The State which represents collective cause of the community, does not deserve a litigant-non-grata status. The courts, therefore, have to be informed with the spirit and philosophy of the provision in the course of the interpretation of the expression of sufficient cause. Merit is preferred to scuttle a decision on merits in turning down the case on technicalities of delay in presenting the appeal. Delay was accordingly condoned, the order was set aside and the matter was remitted to the High Court for disposal on merits after affording opportunity of hearing to the parties. In *Prabha v. Ram Parkash Kalra* [1987 Supp SCC 339] this Court had held that the court should not adopt an injustice-oriented approach in rejecting the application for condonation of delay. The appeal was allowed, the delay was condoned and the matter was remitted for expeditious disposal in accordance with law.

14. In *G. Ramegowda v. Spl. Land Acquisition Officer* [(1988) 2 SCC 142] it was held that no general principle saving the party from all mistakes of its counsel could be laid. The expression 'sufficient cause' must receive a liberal construction so as to advance substantial justice and generally delays in preferring the appeals are required to be condoned in the interest of justice where no gross negligence or deliberate inaction or lack of bona fides is imputable to the party seeking condonation of delay. In litigations to which Government is a party, there is yet another aspect which, perhaps, cannot be ignored. If appeals brought by Government are lost for such defaults, no person is individually affected, but what, in the ultimate analysis, suffers is public interest. The decisions of Government are collective and institutional decisions and do not share the characteristics of decisions of private individuals. The law of limitation is, no doubt, the same for a private citizen as for governmental authorities. Government, like any other litigant must take responsibility for the acts, omissions of its officers. But a somewhat different complexion is imparted to the matter where Government makes out a case where public interest was shown to have suffered owing to acts of fraud or bad faith on the part of its officers or agents and where the officers were clearly at cross-purposes with it. It was, therefore, held that in assessing what constitutes sufficient cause for purposes of Section 5, it might, perhaps, be somewhat unrealistic to exclude from the considerations that go into the judicial verdict, these factors which

are peculiar to and characteristic of the functioning of the Government. Government decisions are proverbially slow encumbered, as they are, by a considerable degree of procedural red tape in the process of their making. A certain amount of latitude is, therefore, not impermissible. It is rightly said that those who bear responsibility of Government must have 'a little play at the joints'. Due recognition of these limitations on governmental functioning—of course, within reasonable limits—is necessary if the judicial approach is not to be rendered unrealistic. It would, perhaps, be unfair and unrealistic to put Government and private parties on the same footing in all respects in such matters. Implicit in the very nature of governmental functioning is procedural delay incidental to the decision-making process. The delay of over one year was accordingly condoned.

15. *It is axiomatic that decisions are taken by officers/agencies proverbially at slow pace and encumbered process of pushing the files from table to table and keeping it on table for considerable time causing delay—intentional or otherwise—is a routine. Considerable delay of procedural red tape in the process of their making decision is a common feature. Therefore, certain amount of latitude is not impermissible. If the appeals brought by the State are lost for such default no person is individually affected but what in the ultimate analysis suffers, is public interest. The expression 'sufficient cause' should, therefore, be considered with pragmatism in a justice-oriented approach rather than the technical detection of sufficient cause for explaining every day's delay. The factors which are peculiar to and characteristic of the functioning of the governmental conditions would be cognizant to and requires adoption of pragmatic approach in justice-oriented process. The court should decide the matters on merits unless the case is hopelessly without merit. No separate standards to determine the cause laid by the State vis-à-vis private litigant could be laid to prove strict standards of sufficient cause. The Government at appropriate level should constitute legal cells to examine the cases whether any legal principles are involved for decision by the courts or whether cases require adjustment and should authorise the officers to take a decision or give appropriate permission for settlement. In the event of decision to file appeal, needed prompt action should be pursued by the officer responsible to file the appeal and he should be made personally responsible for lapses, if any. Equally, the State cannot be put on the same footing as an individual. The individual would always be quick in taking the decision whether he would pursue the remedy by way of an appeal or application since he is a person legally injured while State is an impersonal machinery working through its officers or servants."*

The above position was highlighted in State of Nagaland v. Lipok Ao [(2005) 3 SCC 752 : 2005 SCC (Cri) 906] (SCC pp. 757-760, paras 8 to 15); Spl. Tehsildar, Land Acquisition v. K.V. Ayisumma [(1996) 10 SCC 634] and State of Haryana v. Chandra Mani [(1996) 3 SCC 132] . It was noted that adoption of strict standard of proof sometimes fails to protract public justice, and it would result in public mischief by skilful management of delay in the process of filing an appeal.”

19. In Subrata Borah Chowlek (supra) the Hon’ble Apex

Court opined as under:-

“ 8. Similarly, in Ram Nath Sao v. Gobardhan Sao [(2002) 3 SCC 195] this Court observed that : (SCC p. 202, para 12)

“12. ... But one thing is clear that the courts should not proceed with the tendency of finding fault with the cause shown and reject the petition by a slipshod order in over-jubilation of disposal drive. Acceptance of explanation furnished should be the rule and refusal, an exception, more so when no negligence or inaction or want of bona fides can be imputed to the defaulting party. On the other hand, while considering the matter the courts should not lose sight of the fact that by not taking steps within the time prescribed a valuable right has accrued to the other party which should not be lightly defeated by condoning delay in a routine-like manner. However, by taking a pedantic and hypertechnical view of the matter the explanation furnished should not be rejected when stakes are high and/or arguable points of facts and law are involved in the case, causing enormous loss and irreparable injury to the party against whom the lis terminates, either by default or inaction and defeating valuable right of such a party to have the decision on merit. While considering the matter, courts have to strike a balance between resultant effect of the order it is going to pass upon the parties either way.”

9. *In State (NCT of Delhi) v. Ahmed Jaan [(2008) 14 SCC 582 : (2009) 2 SCC (Cri) 864]* while observing that although no special indulgence can be shown to the Government which, in similar circumstances is not shown to an individual suitor, one cannot but take a practical view of the working of the Government without being unduly indulgent to the slow motion of its wheels, highlighted the following observations of this Court in *State of Nagaland v. Lipok Ao [(2005) 3 SCC 752 : 2005 SCC (Cri) 906] : (Ahmed Jaan case [(2008) 14 SCC 582 : (2009) 2 SCC (Cri) 864]* , SCC p. 588, para 11)

“11. ‘... 15. It is axiomatic that decisions are taken by officers/agencies proverbially at a slow pace and encumbered process of pushing the files from table to table and keeping it on the table for considerable time causing delay—intentional or otherwise—is a routine. Considerable delay of procedural red tape in the process of their making decision is a common feature. Therefore, certain amount of latitude is not impermissible. If the appeals brought by the State are lost for such default no person is individually affected but what in the ultimate analysis suffers, is public interest. The expression “sufficient cause” should, therefore, be considered with pragmatism in a justice-oriented approach rather than the technical detection of sufficient cause for explaining every day's delay. The factors which are peculiar to and characteristic of the functioning of the governmental conditions would be cognizant to and requires adoption of pragmatic approach in justice-oriented process.’ [*As observed in State of Nagaland v. Lipok Ao, (2005) 3 SCC 752, p. 760, para 15.] ” (See also *Tehsildar, Land Acquisition v. K.V. Ayisumma [(1996) 10 SCC 634]* , *State of Haryana v. Chandra Mani [(1996) 3 SCC 132]* .)”*

20. In **Lakshmi Commercial Bank Ltd.** (supra) it was held as follows:-

19. I am of the opinion that the long delay of even eight (8) years should be condoned on an application of two principles. The first of these principles is that a party litigant should not be made to suffer for lapses on the part of the litigant's advocate-on-Record. The authorities in this regard have now become numerous. Mr. Rajesh Khanna appearing for the petitioner Bank relied on several cases in this regard, reported in AIR 1981 SC 1400; AIR 1984 SC 41; AIR 1986 Cal 437; AIR 1977 SC 2319 and AIR 1979 Cal 107. The lapses of the erstwhile Advocate of the plaintiff are manifest in both the dilatory nature of his carrying on with the progress of the suit as well as in his lapse in not obtaining leave through what must have been lack of efficiency or knowledge. If the Bank, namely the Canara Bank, is to be deprived of its rights of prosecuting the claim against the defendants it is the Bank that would have to pay for the default of its pleader or Advocate. That should be avoided if possible, as the law on the subject today lays down.

21. In **Ram Nath** (supra) the Hon'ble Apex Court observed:-

“ 12. Thus it becomes plain that the expression “sufficient cause” within the meaning of Section 5 of the Act or Order 22 Rule 9 of the Code or any other similar provision should receive a liberal construction so as to advance substantial justice when no negligence or inaction or want of bona fides is imputable to a party. In a particular case whether explanation furnished would constitute “sufficient cause” or not will be dependent upon facts of each case. There cannot be a straitjacket formula for accepting or rejecting explanation furnished for the delay caused in taking steps.

But one thing is clear that the courts should not proceed with the tendency of finding fault with the cause shown and reject the petition by a slipshod order in over-jubilation of disposal drive. Acceptance of explanation furnished should be the rule and refusal, an exception, more so when no negligence or inaction or want of bona fides can be imputed to the defaulting party. On the other hand, while considering the matter the courts should not lose sight of the fact that by not taking steps within the time prescribed a valuable right has accrued to the other party which should not be lightly defeated by condoning delay in a routine-like manner. However, by taking a pedantic and hypertechnical view of the matter the explanation furnished should not be rejected when stakes are high and/or arguable points of facts and law are involved in the case, causing enormous loss and irreparable injury to the party against whom the lis terminates, either by default or inaction and defeating valuable right of such a party to have the decision on merit. While considering the matter, courts have to strike a balance between resultant effect of the order it is going to pass upon the parties either way.”

22. In **State of Nagaland** (supra) it was stated as follows:-

“ 8. The proof by sufficient cause is a condition precedent for exercise of the extraordinary restriction (sic discretion) vested in the court. What counts is not the length of the delay but the sufficiency of the cause and shortness of the delay is one of the circumstances to be taken into account in using the discretion. In N. Balakrishnan v. M. Krishnamurthy [(1998) 7 SCC 123 : AIR 1998 SC 3222] it was held by this Court that Section 5 is to be construed liberally so as to do substantial justice to the parties. The provision contemplates that the court has to go in the position of the person concerned and to find out if the delay can be said to have resulted from the

cause which he had adduced and whether the cause can be recorded in the peculiar circumstances of the case as sufficient. Although no special indulgence can be shown to the Government which, in similar circumstances, is not shown to an individual suitor, one cannot but take a practical view of the working of the Government without being unduly indulgent to the slow motion of its wheels.

9. *What constitutes sufficient cause cannot be laid down by hard-and-fast rules. In New India Insurance Co. Ltd. v. Shanti Misra [(1975) 2 SCC 840] this Court held that discretion given by Section 5 should not be defined or crystallised so as to convert a discretionary matter into a rigid rule of law. The expression “sufficient cause” should receive a liberal construction. In Brij Indar Singh v. Kanshi Ram [ILR (1918) 45 Cal 94 : AIR 1917 PC 156] it was observed that true guide for a court to exercise the discretion under Section 5 is whether the appellant acted with reasonable diligence in prosecuting the appeal. In Shakuntala Devi Jain v. Kuntal Kumari [(1969) 1 SCR 1006 : AIR 1969 SC 575] a Bench of three Judges had held that unless want of bona fides of such inaction or negligence as would deprive a party of the protection of Section 5 is proved, the application must not be thrown out or any delay cannot be refused to be condoned.*

15. *It is axiomatic that decisions are taken by officers/agencies proverbially at a slow pace and encumbered process of pushing the files from table to table and keeping it on the table for considerable time causing delay — intentional or otherwise — is a routine. Considerable delay of procedural red tape in the process of their making decision is a common feature. Therefore, certain amount of latitude is not impermissible. If the appeals brought by the State are lost for such default no person is individually*

affected but what in the ultimate analysis suffers, is public interest. The expression “sufficient cause” should, therefore, be considered with pragmatism in a justice-oriented approach rather than the technical detection of sufficient cause for explaining every day's delay. The factors which are peculiar to and characteristic of the functioning of the governmental conditions would be cognizant to and requires adoption of pragmatic approach in justice-oriented process. The court should decide the matters on merits unless the case is hopelessly without merit. No separate standards to determine the cause laid by the State vis-à-vis private litigant could be laid to prove strict standards of sufficient cause. The Government at appropriate level should constitute legal cells to examine the cases whether any legal principles are involved for decision by the courts or whether cases require adjustment and should authorise the officers to take a decision or give appropriate permission for settlement. In the event of decision to file appeal, needed prompt action should be pursued by the officer responsible to file the appeal and he should be made personally responsible for lapses, if any. Equally, the State cannot be put on the same footing as an individual. The individual would always be quick in taking the decision whether he would pursue the remedy by way of an appeal or application since he is a person legally injured while the State is an impersonal machinery working through its officers or servants.”

23. Post Master General (supra) observed as quoted below :-

“ 27. It is not in dispute that the person(s) concerned were well aware or conversant with the issues involved including the prescribed period of limitation for taking up the matter by way of filing a special leave petition in this Court. They cannot claim that they have a separate period of limitation when the Department was possessed with competent

persons familiar with court proceedings. In the absence of plausible and acceptable explanation, we are posing a question why the delay is to be condoned mechanically merely because the Government or a wing of the Government is a party before us.

28. *Though we are conscious of the fact that in a matter of condonation of delay when there was no gross negligence or deliberate inaction or lack of bona fides, a liberal concession has to be adopted to advance substantial justice, we are of the view that in the facts and circumstances, the Department cannot take advantage of various earlier decisions. The claim on account of impersonal machinery and inherited bureaucratic methodology of making several notes cannot be accepted in view of the modern technologies being used and available. The law of limitation undoubtedly binds everybody, including the Government.*

29. *In our view, it is the right time to inform all the government bodies, their agencies and instrumentalities that unless they have reasonable and acceptable explanation for the delay and there was bona fide effort, there is no need to accept the usual explanation that the file was kept pending for several months/years due to considerable degree of procedural red tape in the process. The government departments are under a special obligation to ensure that they perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the government departments. The law shelters everyone under the same light and should not be swirled for the benefit of a few.”*

24. Oriental Aroma Chemical Industries Limited (supra)

highlighted as follows:-

“ 14. We have considered the respective submissions. The law of limitation is founded on public policy. The legislature does not prescribe limitation with the object of destroying the rights of the parties but to ensure that they do not resort to dilatory tactics and seek remedy without delay. The idea is that every legal remedy must be kept alive for a period fixed by the legislature. To put it differently, the law of limitation prescribes a period within which legal remedy can be availed for redress of the legal injury. At the same time, the courts are bestowed with the power to condone the delay, if sufficient cause is shown for not availing the remedy within the stipulated time.

15. The expression “sufficient cause” employed in Section 5 of the Limitation Act, 1963 and similar other statutes is elastic enough to enable the courts to apply the law in a meaningful manner which subserves the ends of justice. Although, no hard-and-fast rule can be laid down in dealing with the applications for condonation of delay, this Court has justifiably advocated adoption of a liberal approach in condoning the delay of short duration and a stricter approach where the delay is inordinate—Collector (L.A.) v. Katiji [(1987) 2 SCC 107 : AIR 1987 SC 1353] , N. Balakrishnan v. M. Krishnamurthy [(1998) 7 SCC 123 : JT (1998) 6 SC 242] and Vedabai v. Shantaram Baburao Patil [(2001) 9 SCC 106]

16. In dealing with the applications for condonation of delay filed on behalf of the State and its agencies/instrumentalities this Court has, while emphasising that same yardstick should be applied for deciding the applications for condonation of delay filed by private individuals and the State, observed that certain amount of latitude is not impermissible in the latter case because the State represents collective cause of the community and the decisions are taken by the officers/agencies at a slow pace and encumbered

process of pushing the files from table to table consumes considerable time causing delay—G. Ramegowda v. Land Acquisition Officer [(1988) 2 SCC 142] , State of Haryana v. Chandra Mani [(1996) 3 SCC 132 : AIR 1996 SC 1623] , State of U.P. v. Harish Chandra [(1996) 9 SCC 309 : 1996 SCC (L&S) 1240] , State of Bihar v. Ratan Lal Sahu [(1996) 10 SCC 635] , State of Nagaland v. Lipok AO [(2005) 3 SCC 752 : 2005 SCC (Cri) 906] and State (NCT of Delhi) v. Ahmed Jaan [(2008) 14 SCC 582 : (2009) 2 SCC (Cri) 864] .

25. *From what we have noted above, it is clear that the Law Department of Respondent 1 was very much aware of the proceedings of the first as well as the second suit. In the first case, Ms Rekhaben M. Patel was appointed as an advocate and in the second case Shri B.R. Sharma was instructed to appear on behalf of the respondents, but none of the officers is shown to have personally contacted either of the advocates for the purpose of filing written statement and preparation of the case and none bothered to appear before the trial court on any of the dates of hearing.*

26. *It is a matter of surprise that even though an officer of the rank of General Manager (Law) had issued instructions to Ms Rekhaben M. Patel to appear and file vakalat as early as in May 2001 and Manager (Law) had given vakalat to Shri B.R. Sharma, Advocate in the month of May 2005, in the application filed for condonation of delay, the respondents boldly stated that the Law Department came to know about the ex parte decree only in the month of January/February 2008. The respondents went to the extent of suggesting that the parties may have arranged or joined hands with some employee of the Corporation and that may be the reason why after engaging advocates, nobody contacted them for the purpose of giving instructions for filing written statement and*

giving appropriate instructions which resulted in passing of the ex parte decrees.

27. *In our view, the above statement contained in Para 1 of the application is not only incorrect but is ex facie false and the High Court committed grave error by condoning more than four years' delay in filing of appeal ignoring the judicially accepted parameters for exercise of discretion under Section 5 of the Limitation Act.”*

25. In ***Jitendra*** (supra) it was brought into light as follows:-

2. *In our view, the explanation given is hardly satisfactory and, in fact, is a saga of gross negligence on the part of the officers concerned for prosecuting the remedy. The dates set out in the application show that on 6-2-2019, a proposal to file the special leave petition was sent by the zone to the NCB Headquarters and the Headquarters asked for additional documents on 26-2-2019. Thereafter, the documents were submitted on 16-7-2019. The saga continues of these delays!*

3. *We have been repeatedly deprecating the practice of authorities coming before this Court after inordinate delays assuming as if the Law of Limitation does not apply to them. Repeatedly, reliance is placed on the judgments of vintage when technology was not easily available. No reference is made to the subsequent judgment in *Postmaster General v. Living Media (India) Ltd.* [*Postmaster General v. Living Media (India) Ltd.*, (2012) 3 SCC 563 : (2012) 2 SCC (Civ) 327 : (2012) 2 SCC (Cri) 580 : (2012) 1 SCC (L&S) 649] which has dealt with the issue that consideration of the ability of the Government to file appeal in time would have to be dealt with in the context of the technology now available and merely shuffling files from one table to the other would no more be a sufficient reason.*

4. *We have also categorised such cases as “certificate cases”. We have specified the object to file such cases to*

obtain a certificate of dismissal from the Supreme Court to put a quietus to the issue and thus, record that nothing could be done because the highest Court has dismissed the appeal. It is a completion of formality with endeavourer to save the skin of the officers who may be in default in following the appropriate legal process in time. The irony is that despite our repeated orders, very little is done at least in taking action against officers concerned who sit on files and do nothing. The presumption is as if this Court will condone the delay for the asking. We refuse to follow such a course. [State of M.P. v. Bherulal [State of M.P. v. Bherulal, (2020) 10 SCC 654 : (2021) 1 SCC (Cri) 117 : (2021) 1 SCC (Civ) 101 : (2021) 1 SCC (L&S) 84] and Municipal Corpn. of Greater Mumbai v. Uday N. Murudkar [Municipal Corpn. of Greater Mumbai v. Uday N. Murudkar, (2021) 11 SCC 816 : 2020 SCC OnLine SC 914].]

26. In **Commissioner of Customs** (supra) it was held as follows:-

“ 2. This is one more case of what we have already categorised as “certificate cases” and we do not delve further, as the purpose seems just to bring the matter to the Courts to put a closure to the same without giving any cogent explanation for condonation of delay in terms of Postmaster General v. Living Media (India) Ltd. [Postmaster General v. Living Media (India) Ltd., (2012) 3 SCC 563 : (2012) 2 SCC (Civ) 327 : (2012) 2 SCC (Cri) 580 : (2012) 1 SCC (L&S) 649]

3. We have also examined the case on merits despite the aforesaid and find that a correct view has been taken by the Tribunal as the Department itself is treating the assessee in the same manner for subsequent years so far as classification is concerned.”

27. Central Tibetan Schools (supra) highlighted the following:-

“6. The aforesaid itself shows the casual manner in which the petitioner has approached this Court without any cogent or plausible ground for condonation of delay. In fact, other than the lethargy and incompetence of the petitioner, there is nothing which has been put on record. We have repeatedly discouraged State Governments and public authorities in adopting an approach that they can walk in to the Supreme Court as and when they please ignoring the period of limitation prescribed by the statutes, as if the Limitation statute does not apply to them. In this behalf, suffice to refer to our judgment in State of M.P. v. Bherulal [State of M.P. v. Bherulal, (2020) 10 SCC 654 : (2021) 1 SCC (Civ) 101 : (2021) 1 SCC (Cri) 117 : (2021) 1 SCC (L&S) 84] and State of Odisha v. Sunanda Mahakuda [State of Odisha v. Sunanda Mahakuda, (2021) 11 SCC 560] . The leeway which was given to the Government/public authorities on account of innate inefficiencies was the result of certain orders of this Court which came at a time when technology had not advanced and thus, greater indulgence was shown. This position is no more prevalent and the current legal position has been elucidated by the judgment of this Court in Postmaster General v. Living Media (India) Ltd. [Postmaster General v. Living Media (India) Ltd., (2012) 3 SCC 563 : (2012) 2 SCC (Civ) 327 : (2012) 2 SCC (Cri) 580 : (2012) 1 SCC (L&S) 649] Despite this, there seems to be a little change in the approach of the Government and public authorities.

7. We have also categorised such kind of cases as “certificate cases” filed with the only object to obtain a quietus from the Supreme Court on the ground that nothing could be done because the highest Court has dismissed the appeal. The objective is to complete a mere formality and save the skin of

the officers who may be in default in following the due process or may have done it deliberately. We have deprecated such practice and process and we do so again. We refuse to grant such certificates and if the Government/public authorities suffer losses, it is time when officers concerned responsible for the same, bear the consequences. The irony, emphasised by us repeatedly, is that no action is ever taken against the officers and if the Court pushes it, some mild warning is all that happens.

8. *Looking to the gross negligence and the impunity with which the Union of India had approached this Court in a matter like this, we consider it appropriate to impose special costs of Rs 1 lakh in this case to be recovered from the officer(s) concerned, to be deposited with the Supreme Court Advocates-on-Record Welfare Fund within four weeks.”*

28. Commissioner of Wealth Tax Bombay (supra) opined as under :-

“ 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.”

29. In **Rajesh Shukla** (supra) it was held:-

“ 4. The respondents have been acquitted by the High Court on 26 June 2019. SLP(Crl) D.14780/2021 The Court must have due regard to the nature of the explanation in determining as to whether a case for condoning delay in filing the Special Leave Petitions has been made out. The explanation which has been set out in the application for condonation of delay is clearly insufficient to condone the delay. The CBI is directed to take all necessary administrative steps to ensure that these kinds of delays do not occur in future. Delays in the part of the concerned officials in moving the appeals within the stipulated period of limitation is liable to cause grave misgivings on the reasons of delay. A monitoring mechanism involving ICT should be adopted to facilitate proper monitoring and supervision.”

30. **Pruna Chand Kandi** (supra) observed as quoted below :-

“ We do not find that the delay is satisfactorily explained in terms of the judgment of this Court in the case of [Post Master General & Ors. v. Living Media India Ltd. & Anr.](#) reported in (2012) 3 SCC 563. A mere government inefficiency cannot be a ground for condoning the delay. It is for the petitioner to put its own house in order.

The special leave petition is dismissed on the ground of limitation.

Signature Not Verified Pending application, if any, shall also stand Digitally signed by ANITA MALHOTRA Date: 2019.09.04 disposed of.”

31. Vishnu Aroma Pouching (supra) held as under:-

“ Looking to the period of delay and the casual manner in which the application has been worded, we consider appropriate to impose costs on the petitioner(s) of Rs.25,000/- for wastage of judicial time which has its own value and the same be deposited with the Supreme Court Advocates On Record Welfare Fund within four weeks. The amount be recovered from the officers responsible for the delay in filing the Special Leave Petition and a certificate of recovery of the said amount be also filed in this Court within the same period of time. The Special Leave Petition is dismissed as time barred in terms aforesaid. Pending application stands disposed of.”

32. In Satish Chand Shivhare (supra) it was stated as follows:-

“22. When consideration of an appeal on merits is pitted against the rejection of a meritorious claim on the technical ground of the bar of limitation, the Courts lean towards consideration on merits by adopting a liberal approach towards ‘sufficient cause’ to condone the delay. The Court considering an application under Section 5 of the Limitation Act may also look into the prima facie merits of an appeal. However, in this case, the Petitioners failed to make out a strong prima facie case for appeal. Furthermore, a liberal approach, may adopted when some plausible cause for delay is shown. Liberal approach does not mean that an appeal

should be allowed even if the cause for delay shown is glimsy. The Court should not waive limitation for all practical purposes by condoning inordinate delay caused by a tardy lackadaisical negligent manner of functioning.

25. *This Court is, however, not inclined to entertain this Special Leave Petition since the Petitioners have failed to show sufficient cause for the condonation of the inordinate delay of 337 days in filing the Appeal in the High Court. Moreover, there are no grounds for interference with the arbitral award impugned.”*

33. Basawaraj (supra) laid down the following:-

15. *The law on the issue can be summarised to the effect that where a case has been presented in the court beyond limitation, the applicant has to explain the court as to what was the “sufficient cause” which means an adequate and enough reason which prevented him to approach the court within limitation. In case a party is found to be negligent, or for want of bona fide on his part in the facts and circumstances of the case, or found to have not acted diligently or remained inactive, there cannot be a justified ground to condone the delay. No court could be justified in condoning such an inordinate delay by imposing any condition whatsoever. The application is to be decided only within the parameters laid down by this Court in regard to the condonation of delay. In case there was no sufficient cause to prevent a litigant to approach the court on time condoning the delay without any justification, putting any condition whatsoever, amounts to passing an order in violation of the statutory provisions and it tantamounts to showing utter disregard to the legislature.*

16. In view of above, no interference is required with the impugned judgment and order [Basawaraj v. Land Acquisition Officer, MFA No. 10766 of 2007, decided on 10-6-2011 (KAR)] of the High Court. The appeals lack merit and are, accordingly, dismissed.”

Ratios:-

- 34.** Ratio of the decision of the cases relied on behalf of the CBI is that the expression “sufficient cause” within the meaning of Section 5 of the Limitation Act or Order 22 Rule 9 of the Code or any other similar provision should receive a liberal construction so as to advance substantial justice when no negligence or inaction or want of bonafides is imputable to a party. There cannot be a strait jacket formula for accepting or rejecting explanation furnished for the delay caused in taking steps. The courts should not proceed with the tendency of finding fault with the cause shown and reject the petition by a slip shot order in over-jubilation of disposal drive. Although no special indulgence can be shown to the Government which, in similar circumstances is not shown to an individual suitor, one cannot but take a practical view of the working of the Government without being unduly indulgent to the slow motion of its wheels.

35. Now, I come to the ratio elicited from the cases relied on behalf of the respondents , which can be depicted in the following manner the person(s) concerned were well aware or conversant with the issues involved including the prescribed period of limitation for taking up the matter by way of filing a special leave petition in this Court. They cannot claim that they have a special period of limitation when the Department is possessed with competent persons familiar with court proceedings. In the absence of plausible and acceptable explanation, the question is that why the delay is to be condoned mechanically, merely because the Government or a wing of the Government is a party to the instant case. In cases unless where Government bodies or their agencies have reasonable and acceptable explanation for the delay and bona fide effort, there is no need to accept the usual explanation that the file was kept pending for several months/years due to considerable degree of procedural red tape in the process. The Government Departments are under a special obligation to perform their duties with diligence and commitment. Condonation of delay is an exception and should not be used as an anticipated benefit for the Government Departments as

the law shelters everyone under the same light and should not be swirled for the benefit of a-few.

36. Considering the rival contention of the parties it has come to my view that CBI has prayed for condonation of delay on three counts. First one is delay in getting approval of the higher authority through official procedure. Next is obstruction of official work by total lockdown promulgated in the country and lastly on the ground of latches on the part of the Ld. Advocates with the responsibility to take out special leave petition.

37. I have come across of a recent case of ***Sheo Raj Singh (deceased) through LRS. and others Vs. Union of India and another*** reported in ***2023 SCC OnLine SC 1278***.

38. In ***Sheo Raj Singh*** (supra), the Hon'ble Apex Court, relied on the following ratios of the Hon'ble Apex Court in the following cases:-

“ 17. In Collector (LA) v. Katiji [Collector (LA) v. Katiji, (1987) 2 SCC 107] the relevant High Court did not condone the delay of 4 (four) days in presentation of an appeal by the Collector in a land acquisition matter for which the order rejecting the application under Section 5 of the Limitation Act was carried in appeal. This Court opined that legislature had conferred power under Section 5 in order to enable the courts to do substantial justice to the parties by disposing of

matters on “merits”. It was further held that the expression “sufficient cause” employed by the legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice — that being the life-purpose for the existence of the institution of courts. Despite the liberal approach being adopted in such matters, which was termed justifiable, this Court lamented that the message had not percolated down to all the other courts in the hierarchy and, accordingly, emphasis was laid on the courts adopting a liberal and justice-oriented approach. The following passage from the decision is reflective of this Court's realisation that : (Katiji case [Collector (LA) v. Katiji, (1987) 2 SCC 107] , SCC p. 108, para 3)

“3. ... And such a liberal approach is adopted on principle as it is realised that:

‘***

4. When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.

6. It must be grasped that judiciary is respected not on account of its power to legalise injustice on technical grounds but because it is capable of removing injustice and is expected to do so.’ ”

(emphasis supplied)

18. *State of Nagaland v. Lipok Ao* [State of Nagaland v. Lipok Ao, (2005) 3 SCC 752 : 2005 SCC (Cri) 906] arose out of an appeal where this Court condoned the State's delay of 57 days in applying for grant of leave to appeal before the High Court against acquittal of certain accused persons. This

Court observed that in cases where substantial justice and a technical approach were pitted against each other, a pragmatic approach should be taken with the former being preferred. Further, this Court noted that what counted was indeed the sufficiency of the cause of delay, and not the length, where the shortness of delay would be considered when using extraordinary discretion to condone the same. This Court also went on to record that courts should attempt to decide a case on its merits, unless the same is hopelessly without merit. It was also observed therein that it would be improper to put the State on the same footing as an individual since it was an impersonal machinery operating through its officers.

19. *In Balwant Singh [Balwant Singh v. Jagdish Singh, (2010) 8 SCC 685 : (2010) 3 SCC (Civ) 537] , this Court refused to condone the delay of 778 days in bringing on record the legal heirs of the petitioner therein through an application filed under Order 22 Rule 9 of the Code of Civil Procedure, 1908. It was observed that though sufficient cause should be construed in a liberal manner, the same could not be equated with doing injustice to the other party. For sufficient cause to receive liberal treatment, the same must fall within reasonable time and through proper conduct of the party concerned. The Court emphasised that for such an application for condonation to be seen in a positive light, the same should be bona fide, based on true and plausible explanations, and should reflect the normal conduct of a common prudent person. Further, the explained delay should be clearly understood in contradistinction to inordinate unexplained delay to warrant a condonation.*

20. *Lanka Venkateswarlu v. State of A.P. [Lanka Venkateswarlu v. State of A.P., (2011) 4 SCC 363 : (2011) 2*

SCC (Civ) 257] happened to be a case where this Court set aside the impugned judgment condoning both a delay of 883 days in filing the petition to set aside the dismissal order by the relevant High Court, along with a delay of 3703 days caused by the respondents in bringing on record the legal representative of the appellant. This Court observed that whilst the High Court admonished the Government Pleaders concerned for their negligence in prosecuting the appeal before it and not providing a sufficient cause for delay, it nonetheless proceeded to condone the delay despite holding the same to be unjustifiable.

21. In *Postmaster General v. Living Media India Ltd.* [*Postmaster General v. Living Media India Ltd.*, (2012) 3 SCC 563 : (2012) 2 SCC (Civ) 327 : (2012) 2 SCC (Cri) 580 : (2012) 1 SCC (L&S) 649] , this Court noted that in cases when there was no gross negligence, deliberate inaction, or lack of bona fides, a liberal concession ought to be adopted to render substantial justice but on the facts before the Court, the appellant could not take advantage of the earlier decisions of this Court. Further, merely because the State was involved, no different metric for condonation of delay could be applied to it. Importantly, it noted that the appellant department had offered no proper and cogent explanation before this Court for condonation of a huge delay of 427 days apart from simply mentioning various dates. The claim on account of impersonal machinery and inherited bureaucratic methodology of making file notes, it was held, not acceptable in view of the modern technologies being used and available. Also, holding that the law of limitation undoubtedly binds everybody, including the Government, this Court went on to reject the prayer for condonation.

23. A Bench of three Hon'ble Judges of this Court in *State of Manipur v. Koting Lamkang* [*State of Manipur v. Koting*

Lamkang, (2019) 10 SCC 408 : (2020) 1 SCC (Civ) 163] was faced with a delay of 312 days by the State in preferring its first appeal before the High Court. This Court, on grounds of public interest, the impersonal nature of governments, and the ramifications of individual errors on State interest, condoned the delay in filing the first appeal on payment of costs of Rs 50,000.

24. *In University of Delhi [University of Delhi v. Union of India, (2020) 13 SCC 745] , another Bench of three Hon'ble Judges of this Court declined to condone the delay of 916 days by the appellant in challenging an order [University of Delhi v. Union of India, 2015 SCC OnLine Del 9009] of a Single Judge of the High Court. This Court, whilst distinguishing Katiji [Collector (LA) v. Katiji, (1987) 2 SCC 107] on facts, observed that the consideration to condone could only be made on presentation of a reasonable explanation, and the same could not be done simply because the appellant therein was a public body. It then went on to note the conduct of the appellant in demonstrating delay and laches not only in filing the appeal, but also the original writ petition before the High Court at the first instance. While refusing to condone the appellant's delay, it was specifically noted that condonation of delay at that stage would be prejudicial to public interest as one of the respondents therein (Delhi Metro Rail Corporation) had received large amounts of money years ago to carry out development on the subject land in question.*

26.G. *Ramegowda v. LAO [G. Ramegowda v. LAO, (1988) 2 SCC 142] , while summarising the position of law on "sufficient cause", had the occasion to observe that the contours of the area of discretion of the courts in the matter of condonation of delays in filing appeals have been set out in a number of pronouncements of this Court. It was observed to*

be true that there is no general principle saving the party from all mistakes of its the counsel. Noting that there is no reason why the opposite side should be exposed to a time-barred appeal if there was negligence, deliberate or gross inaction or lack of bona fides on the part of the party or its the counsel, it was further observed that each case will have to be considered on the particularities of its own special facts. However, this Court reiterated that the expression “sufficient cause” in Section 5 must receive a liberal construction so as to advance substantial justice and generally delays in preferring appeals are required to be condoned in the interest of justice where no gross negligence or deliberate inaction or lack of bona fides is imputable to the party seeking condonation of the delay. This was followed by these words : (SCC p. 148, paras 15 & 17)

“15. In litigations to which Government is a party there is yet another aspect which, perhaps, cannot be ignored. If appeals brought by Government are lost for such defaults, no person is individually affected; but what, in the ultimate analysis, suffers is public interest. The decisions of Government are collective and institutional decisions and do not share the characteristics of decisions of private individuals.

17. Therefore, in assessing what, in a particular case, constitutes “sufficient cause” for purposes of Section 5, it might, perhaps, be somewhat unrealistic to exclude from the considerations that go into the judicial verdict, these factors which are peculiar to and characteristic of the functioning of the government. Governmental decisions are proverbially slow encumbered, as they are, by a considerable degree of procedural red tape in the process of their making. A certain amount of latitude is, therefore, not impermissible. It is rightly said that those who bear responsibility of Government must

have “a little play at the joints”. Due recognition of these limitations on governmental functioning — of course, within reasonable limits — is necessary if the judicial approach is not to be rendered unrealistic. It would, perhaps, be unfair and unrealistic to put government and private parties on the same footing in all respects in such matters. Implicit in the very nature of governmental functioning is procedural delay incidental to the decision-making process.”

27.*Katiji [Collector (LA) v. Katiji, (1987) 2 SCC 107] was also noticed by a Bench of three Hon'ble Judges of this Court in State of Haryana v. Chandra Mani [State of Haryana v. Chandra Mani, (1996) 3 SCC 132] where we find the following discussion : (Chandra Mani case [State of Haryana v. Chandra Mani, (1996) 3 SCC 132] , SCC p. 138, para 11)*

“11. ... When the State is an applicant, praying for condonation of delay, it is common knowledge that on account of impersonal machinery and the inherited bureaucratic methodology imbued with the note-making, file-pushing, and passing-on-the-buck ethos, delay on the part of the State is less difficult to understand though more difficult to approve, but the State represents collective cause of the community. It is axiomatic that decisions are taken by officers/agencies proverbially at slow pace and encumbered process of pushing the files from table to table and keeping it on table for considerable time causing delay — intentional or otherwise — is a routine. Considerable delay of procedural red-tape in the process of their making decision is a common feature. Therefore, certain amount of latitude is not impermissible. If the appeals brought by the State are lost for such default no person is individually affected but what in the ultimate analysis suffers, is public interest. The expression “sufficient cause” should, therefore, be considered

with pragmatism in justice-oriented approach rather than the technical detection of sufficient cause for explaining every day's delay. The factors which are peculiar to and characteristic of the functioning of the governmental conditions would be cognizant to and requires adoption of pragmatic approach in justice-oriented process.”

28. *This Court in Tehsildar (LA) v. K.V. Ayisumma [Tehsildar (LA) v. K.V. Ayisumma, (1996) 10 SCC 634] , had the occasion to observe that it would not be necessary for the State to provide a day-to-day explanation of delay while seeking condonation of the same. The relevant observations therein read as follows : (SCC p. 635, para 2)*

“2. It is now settled law that when the delay was occasioned at the behest of the Government, it would be very difficult to explain the day-to-day delay. The transaction of the business of the Government was being done leisurely by officers who had no or evince no personal interest at different levels. No one takes personal responsibility in processing the matters expeditiously. As a fact at several stages, they take their own time to reach a decision. Even in spite of pointing at the delay, they do not take expeditious action for ultimate decision in filing the appeal. This case is one of such instances. It is true that Section 5 of the Limitation Act envisages explanation of the delay to the satisfaction of the court and in matters of Limitation Act made no distinction between the State and the citizen. Nonetheless adoption of strict standard of proof leads to grave miscarriage of public justice. It would result in public mischief by skilful management of delay in the process of filing the appeal. The approach of the Court should be pragmatic but not pedantic. Under those circumstances, the Subordinate Judge has rightly adopted correct approach and had condoned the delay without insisting upon explaining every day's delay in

filing the review application in the light of the law laid down by this Court. The High Court was not right in setting aside the order. Delay was rightly condoned.”

39. Keeping an eye to the ratio decidendi quoted above Hon'ble Apex Court in **Sheo Raj Singh** (supra) handed down the following decisions:-

“ 30. Considering the aforementioned decisions, there cannot be any quarrel that this Court has stepped in to ensure that substantive rights of private parties and the State are not defeated at the threshold simply due to technical considerations of delay. However, these decisions notwithstanding, we reiterate that condonation of delay being a discretionary power available to courts, exercise of discretion must necessarily depend upon the sufficiency of the cause shown and the degree of acceptability of the explanation, the length of delay being immaterial.

31. Sometimes, due to want of sufficient cause being shown or an acceptable explanation being proffered, delay of the shortest range may not be condoned whereas, in certain other cases, delay of long periods can be condoned if the explanation is satisfactory and acceptable. Of course, the courts must distinguish between an “explanation” and an “excuse”. An “explanation” is designed to give someone all of the facts and lay out the cause for something. It helps clarify the circumstances of a particular event and allows the person to point out that something that has happened is not his fault, if it is really not his fault. Care must, however, be taken to distinguish an “explanation” from an “excuse”. Although people tend to see “explanation” and “excuse” as the same thing and struggle to find out the difference between the two, there is a distinction which, though fine, is real.

32. An “excuse” is often offered by a person to deny responsibility and consequences when under attack. It is sort

of a defensive action. Calling something as just an “excuse” would imply that the explanation proffered is believed not to be true. Thus said, there is no formula that caters to all situations and, therefore, each case for condonation of delay based on existence or absence of sufficient cause has to be decided on its own facts. At this stage, we cannot but lament that it is only excuses, and not explanations, that are more often accepted for condonation of long delays to safeguard public interest from those hidden forces whose sole agenda is to ensure that a meritorious claim does not reach the higher courts for adjudication.

33. *Be that as it may, it is important to bear in mind that we are not hearing an application for condonation of delay but sitting in appeal over a discretionary order of the High Court granting the prayer for condonation of delay. In the case of the former, whether to condone or not would be the only question whereas in the latter, whether there has been proper exercise of discretion in favour of grant of the prayer for condonation would be the question. Law is fairly well-settled that “a court of appeal should not ordinarily interfere with the discretion exercised by the courts below”. If any authority is required, we can profitably refer to the decision in *Manjunath Anandappa v. Tammanasa* [*Manjunath Anandappa v. Tammanasa*, (2003) 10 SCC 390] , which in turn relied on the decision in *Gujarat Steel Tubes Ltd. v. Gujarat Steel Tubes Mazdoor Sabha* [*Gujarat Steel Tubes Ltd. v. Gujarat Steel Tubes Mazdoor Sabha*, (1980) 2 SCC 593 : 1980 SCC (L&S) 197] where it has been held that: “an appellate power interferes not when the order appealed is not right but only when it is clearly wrong”.*

(emphasis in original)

34. *The order under challenge in this appeal is dated 21-12-2011 [*Union of India v. Sheo Raj*, 2011 SCC OnLine Del 5511]*

. It was rendered at a point of time when the decisions in *Katiji [Collector (LA) v. Katiji, (1987) 2 SCC 107]*, *Ramegowda [G. Ramegowda v. LAO, (1988) 2 SCC 142]*, *Chandra Mani [State of Haryana v. Chandra Mani, (1996) 3 SCC 132]*, *K.V. Ayisumma [Tehsildar (LA) v. K.V. Ayisumma, (1996) 10 SCC 634]* and *Lipok AO [State of Nagaland v. Lipok Ao, (2005) 3 SCC 752 : 2005 SCC (Cri) 906]* were holding the field. It is not that the said decisions do not hold the field now, having been overruled by any subsequent decision. Although there have been some decisions in the recent past [*State of M.P. v. Bherulal [State of M.P. v. Bherulal, (2020) 10 SCC 654 : (2021) 1 SCC (Civ) 101 : (2021) 1 SCC (Cri) 117 : (2021) 1 SCC (L&S) 84]* is one such decision apart from *University of Delhi [University of Delhi v. Union of India, (2020) 13 SCC 745]*] which have not accepted governmental lethargy, tardiness and indolence in presenting appeals within time as sufficient cause for condonation of delay, yet, the exercise of discretion by the High Court has to be tested on the anvil of the liberal and justice oriented approach expounded in the aforesaid decisions which have been referred to above.

35. We find that the High Court in the present case assigned the following reasons in support of its order:

35.1. The law of limitation was founded on public policy, and that some lapse on the part of a litigant, by itself, would not be sufficient to deny condonation of delay as the same could cause miscarriage of justice.

35.2. The expression “sufficient cause” is elastic enough for courts to do substantial justice. Further, when substantial justice and technical considerations are pitted against one another, the former would prevail.

35.3. It is upon the courts to consider the sufficiency of cause shown for the delay, and the length of delay is not always

decisive while exercising discretion in such matters if the delay is properly explained. Further, the merits of a claim were also to be considered when deciding such applications for condonation of delay.

35.4. *Further, a distinction should be drawn between inordinate unexplained delay and explained delay, where in the present case, the first respondent had sufficiently explained the delay on account of negligence on part of the government functionaries and the government counsel on record before the Reference Court.*

35.5. *The officer responsible for the negligence would be liable to suffer and not public interest through the State. The High Court felt inclined to take a pragmatic view since the negligence therein did not border on callousness.*

36. *Given these reasons, we do not consider discretion to have been exercised by the High Court in an arbitrary manner. The order under challenge had to be a clearly wrong order so as to be liable for interference, which it is not.*

37. *It is now time to distinguish the two decisions on which Mr Sharma heavily relied on.*

38. *Balwant Singh [Balwant Singh v. Jagdish Singh, (2010) 8 SCC 685 : (2010) 3 SCC (Civ) 537] arose out of a landlord-tenant dispute. Our thought process need not be guided by the law laid down on what would constitute “sufficient cause” in a dispute between private parties to a case where the Central Government is a party.*

39. *According to Mr Sharma, University of Delhi [University of Delhi v. Union of India, (2020) 13 SCC 745] is a decision by a larger Bench and, therefore, binding on us. This Court, while deciding University of Delhi [University of Delhi v. Union of India, (2020) 13 SCC 745], was seized of a situation where even if the delay were to be condoned, it would cause grave prejudice to the*

respondent Delhi Metro Rail Corporation at the instance of the casual approach of the appellant University. This Court, on the argument of non-availability of the Vice Chancellor for granting approval to file the appeal, and other reasons put forth in the matter, could not conclude that there was fulfilment of sufficient cause for condonation of delay; hence, the refusal to condone the delay. The decision really turns on the facts before this Court because of the prejudice factor involved.

40. *We can also profitably refer to Koting Lamkang [State of Manipur v. Koting Lamkang, (2019) 10 SCC 408 : (2020) 1 SCC (Civ) 163] , cited by Mr Sen, where the same Bench of three Hon'ble Judges of this Court which decided University of Delhi [University of Delhi v. Union of India, (2020) 13 SCC 745] was of the view that the impersonal nature of the State's functioning should be given due regard, while ensuring that individual defaults are not nit-picked at the cost of collective interest. The relevant paragraphs read as follows : (Koting Lamkang case [State of Manipur v. Koting Lamkang, (2019) 10 SCC 408 : (2020) 1 SCC (Civ) 163] , SCC p. 410, paras 7-8)*

“7. But while concluding as above, it was necessary for the Court to also be conscious of the bureaucratic delay and the slow pace in reaching a government decision and the routine way of deciding whether the State should prefer an appeal against a judgment adverse to it. Even while observing that the law of limitation would harshly affect the party, the Court felt that the delay in the appeal filed by the State, should not be condoned.

8. Regard should be had in similar such circumstances to the impersonal nature of the Government's functioning where individual officers may fail to act responsibly. This in turn, would result in injustice to the institutional interest of the

State. If the appeal filed by the State are lost for individual default, those who are at fault, will not usually be individually affected.”

(emphasis supplied)

*41. Having bestowed serious consideration to the rival contentions, we feel that the High Court's decision [Union of India v. Sheo Raj, 2011 SCC OnLine Del 5511] to condone the delay on account of the first respondent's inability to present the appeal within time, for the reasons assigned therein, does not suffer from any error warranting interference. As the aforementioned judgments have shown, such an exercise of discretion does, at times, call for a liberal and justice-oriented approach by the courts, where certain **leeway** could be provided to the State. The hidden forces that are at work in preventing an appeal by the State being presented within the prescribed period of limitation so as not to allow a higher court to pronounce upon the legality and validity of an order of a lower court and thereby secure unholy gains, can hardly be ignored. Impediments in the working of the grand scheme of governmental functions have to be removed by taking a pragmatic view on balancing of the competing interests.*

42. For the foregoing reasons and the special circumstances obtaining here that the impugned order [Union of India v. Sheo Raj, 2011 SCC OnLine Del 5511] reasonably condones the delay caused in presenting the appeal by the first respondent before the High Court, the present appeal is, accordingly, dismissed. Pending applications, if any, also stand disposed of.”

- 40.** In view of the observation of the Hon’ble Apex Court in **Sheo Raj Singh** (supra) this Court cannot abstain from considering impersonal nature of the functioning of Central

Agencies like CBI and for the reason **leeway** could be provided to the petitioner/CBI with regard to delay in according departmental approval to file special leave petition.

41. Now coming to the second point of argument regarding obstruction of official works due to that lockdown the Hon'ble Apex Court in **suo motu writ petition (C) no. 3 of 2020** took cognizance of the difficulties that might be faced by the litigants in filing petitions/applications/suits/appeals/ all other quasi judicial proceedings within the period of limitation prescribed under the general law of limitation or under any special laws due to the outbreak of the COVID-19 pandemic. Subsequently, the Hon'ble Apex Court in **miscellaneous application no. 21 of 2022** directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi judicial proceedings taking into consideration the impact of the surge of the virus on public health and adversities faced by litigants in the prevailing conditions. But, in the present case this period cannot be considered to be excluded from the period of limitation as in the instant case the period of limitation ceased

before the starting date of relaxation given by the Hon'ble Apex Court due to the COVID-19 pandemic i.e. before 15.03.2020. But, having said that it can be easily assessed that due to the nationwide lockdown imposed by the Central Government arising out of COVID pandemic situation in the Country, followed by strict minimum attendance schedule followed in all the government offices, the movement of official work got inadvertently delayed. In addition to that it has been contended that handling office staff of the legal section and the head of the branch along with many other officials of CBI Office, Kolkata got affected by COVID during this period, which resulted in severe delay with respect to day to day official activities in the Branch.

42. Now, coming to the argument regarding non-action on the part of the Ld. Advocates explained as cause for delay, the petitioner/CBI contended that the post of Additional Solicitor General, Eastern Zone layed vacant for almost ten (10) months which created a huge hindrance in further legal vetting for the said period and also the Ld. Advocate who was engaged to file the special leave to appeal withdrew himself from the matter on personal grounds after a delay of 199 days.

43. This argument is not at all justifiable as the CBI authorities should have been more diligent regarding the conduct of the proceedings. The conduct of the petitioner at no point of time reveals that it has realized its responsibility as a litigant properly. But, an omission to adopt extra vigilance need not be used as a ground to subject the petitioner with drastic consequences. Of course, it must be said that the CBI officials should have been more vigilant to check up the progress of the litigation at regular intervals. But, rules of limitation are not meant to destroy the rights of the parties. In every case of delay, there can be some lapse on the part of the litigant concerned but that alone is not enough to turn down that plea. It is well settled that if the explanation does not smack of malafides, or it is not put forth as part of a dilatory strategy, the Court must show utmost consideration to the suitor.

44. However, in this case, I am astounded by the conduct of the CBI in such important matters how such delay could take place. The CBI ought to have been careful in filing the special leave petition within the period of limitation considering the factual matrix of this case. The disapproval made by Mr. Lahiri

and Mr. Hazra appearing for the respondents is not at all unjustified. CBI ought to be guided by its latest updated manual. In the instant case, sluggishness on its part is intolerable. Director of CBI being responsible should look into the matter and saddle the responsibility on a person concerned. The Director CBI cannot escape the responsibility for delay in such cases which is to be termed as deliberate one, which is intolerable. Being the head of the institution it is the responsibility of the Director, CBI to ensure that appeals are filed within the period of limitation.

45. At the same time, I am not obliterate to note that sufficiency of cause has to be judged in a pragmatic manner so as to advance cause of justice. However, given facts and circumstances and considering the averments/explanations in the application, I deem it appropriate to condone the delay in filing special leave to appeal.

46. Delay is condoned. Accordingly, CRAN 1 of 2022 stands disposed of.

47. All parties to this application shall act on the server copy of this order downloaded from the official website of this Court.

- 48.** Urgent Photostat certified copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

Re: CRM(SPL) No. 50 of 2022

- 49.** List the matter on 27.02.2024.

[BIBHAS RANJAN DE, J.]