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WA-691-2025

IN THE HIGH COURT OF MADHYA PRADESH  
AT JABALPUR

BEFORE

HON'BLE SHRI JUSTICE SURESH KUMAR KAIT,  
CHIEF JUSTICE

&

HON'BLE SHRI JUSTICE VIVEK JAIN

ON THE 15<sup>th</sup> OF APRIL, 2025

WRIT APPEAL No. 691 of 2025

*THE STATE OF MADHYA PRADESH AND OTHERS*

*Versus*

*ABHAY KUMAR PANDEY*

.....  
Appearance:

Shri Bramhadatt Singh - Deputy Advocate General for the  
Appellant/State.

Shri Achyut Govindam Tiwari with Shri Kaustubh Tiwari - Advocates  
for the Respondent.  
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ORDER

*Per. Hon'ble Shri Justice Suresh Kumar Kait, Chief Justice*

Heard on I.A.No.4090/2025, an application for condonation of delay  
of 686 days in filing the Appeal.

2. As stated in the present application, that pursuant to Order dated  
20.01.2023 passed by Writ Court, the same was forwarded by the Additional  
Commissioner, Commercial Tax, M.P. to the Deputy Commissioner,  
Commercial Tax, Jabalpur, Division-I vide letter dated 13.03.2023 for  
obtaining the legal opinion from the Government Advocate. There is no  
explanation as to why pursuant to Letter dated 27.03.2023, the legal opinion



sought vide Letter dated 13.03.2023 was not obtained.

3. It is further stated that the aforesaid letter was received by the latter authority in Jabalpur on 24.03.2023 pursuant to which immediately letter dated 27.03.2023 was written to the Advocate General Office for rendering the required legal opinion. Thereafter, a reminder letter dated 20.04.2023 was issued by the said Deputy Commissioner, Commercial Tax which was received by the latter on 02.05.2023. However, while the aforesaid proceedings against the impugned Order were going on, the respondents made a representation dated 03.06.2024 to the State Govt. seeking benefits therein.

4. However, due to the enforcement of Model code of Conduct w.e.f. 09.10.2023 to 13.12.2023 in respect of the State Assembly Elections and thereafter w.e.f. 16.03.2024 to 06.06.2024 of the Parliamentary/Lok Sabha Elections, the Officers of the Appellant Department were assigned various election duties and hence could not rigorously pursue the matter.

5. As stated above, the Assembly Elections were between 09.10.2023 to 13.12.2023 and Parliamentary Elections were from 16.03.2024 to 06.06.2024 and thus, there was sufficient time in between but no steps had been taken. Yet another reminder dated 19.06.2024 was issued and thereafter another reminder dated 10th July, 2024 was sent continued to pursue accordingly without any diligence. Thus, there were no serious efforts for getting the legal opinion so that the Appellant would be able to take efforts to file appeal or not.

6. Thus, this is a case where there is a delay of 686 days is not



explained properly. Accordingly, we are not inclined to condone the delay.

7. In view of the aforesaid, I.A.No.4090/2025 is **dismissed** and accordingly, the appeal is hereby **dismissed**.

(SURESH KUMAR KAIT)  
CHIEF JUSTICE

(VIVEK JAIN)  
JUDGE

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