W.M.P.No.14209 of 2020
in
W.P.No.32995 of 2018

K.RAVICHANDRABAABU.J.,

This matter is taken up for hearing through Video-Conferencing mode.

2. This writ miscellaneous petition is filed seeking to condone the delay of 24 days in filing a statutory appeal before the Sales Tax Appellate Tribunal, Coimbatore.

3. Heard both sides.

4. The writ petition was filed before this Court challenging the order of assessment dated 12.10.2018 relevant to the assessment year 2015-2016. This Court disposed of the said writ petition on 13.11.2019 by granting liberty to the petitioner to file an appeal before the Appellate Tribunal as against the said order of assessment within a period of two weeks from the date of receipt of a copy of the order made in the said writ petition.

5. Now, the present writ miscellaneous petition is filed by stating that since the petitioner was unwell during the relevant point of time, the appeal could not be filed within the time stipulated by this Court. It is further

stated that however, appeal was filed on 27.02.2020 with a delay of 24 days. Therefore, this writ miscellaneous petition is filed seeking to condone the delay of 24 days in filing such appeal.

6. Upon considering the above stated facts and circumstances and by considering the fact that the delay was only 24 days, this Court is satisfied to condone the delay and permit the petitioner to pursue the appeal before the Appellate Tribunal. Accordingly, this Writ Miscellaneous Petition is allowed and the delay in filing the appeal before the Appellate Tribunal is condoned. It is stated that the appeal papers were returned by the Tribunal. Therefore, the petitioner is permitted to represent the appeal within a period of two weeks from today. On receipt of such appeal papers, the Appellate Tribunal shall take up the appeal and decide the same on merits and in accordance with law.

08.10.2020

mk

<u>Note: Upload order tomorrow</u>

K.RAVICHANDRABAABU.J.,

mk

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