



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)

Monday, the Twenty Eighth day of September Two Thousand Twenty

PRESENT

The Hon`ble Mr.Justice M.SATHYANARAYANAN
and
The Hon`ble Mr.Justice P.RAJAMANICKAM

CMP (MD) No.5634 of 2019
IN
WA (MD) No.SR22281 of 2019

- 1 THE UNION OF INDIA,
REP.BY THE PRINCIPAL SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
136A, NORTH BLOCK,
NEW DELHI.
- 2 THE GOODS & SERVICE TAX COUNCIL,
THRO ITS CHAIRMAN,GOODS & SERVICE TAX,
SECRETARIAT,5TH FLOOR,
TOWER-JEEVAN BHARATHI BUILDING,
JANPATH ROAD, CONNAUGHT PLACE,
NEW DELHI.
- 3 THE PRINCIPAL COMMISSIONER OF CGST & CENTRAL EXCISE,
CHENNAI NORTH COMMISSIONERATE,
26/1, MAHATHMA GANDHI ROAD,
CHENNAI-600 034.
- 4 THE CENTRAL GST OFFICERS,
NAGERCOIL RANGE, SIVARAJ BUILDINGS,
NAGERCOIL.
- 5 THE ASSISTANT COMMISSIONER,
CGST AND CENTRAL EXCISE,
2/1, NEHUR NAGAR, STC COLLEGE ROAD,
NGO A COLONY, TIRUNELVELI-627 007. ... PETITIONERS/ APPEALANTS

Vs

- 1 TARA EXPORTS,
REP.BY ITS PARTNER,
NARAYAN BHARATHAN, 3D/1, NELSON
COMPOUND (UPSTAIRS), JEYARAJ ROAD,
NEAR RAJ HOTEL, THOOTHUKUDI.



2 THE PRINCIPAL SECRETARY/
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAU, CHENNAI-600 005.

3 THE ASSISTANT COMMISSIONER (ST),
KUZHITHURAI ASSESSMENT CIRCLE AT
KATTATHURAI, KANYAKUMARI DISTRICT.

... RESPONDENTS/
RESPONDENTS

Petition praying that in the circumstances stated therein and in the affidavit filed therewith the High Court will be pleased to Condone the delay of 191 days in filing the Writ Appeal in W.A.(MD) SR.No.22281 of 2019 and thus render justice.

ORDER : This petition coming on for orders upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of M/S.B.VIJAY KARTHIKEYAN, Advocate for the petitioners and of Mr.M.AZEEM, Advocate for R1 and Mr.K.P.KRISHNADOSS, Special Government Pleader for R2 & R3, the court made the following order:-

(Order of the Court was made by **M. SATHYANARAYANAN, J.**)

Heard the submissions of Mr.B.Vijay Karthikeyan, learned Senior Standing Counsel appearing for the petitioners/appellants, Mr.M.Azeem, learned Counsel appearing for the first respondent and Mr.K.P.Krishnadoss, learned Special Government Pleader, appearing for the respondents 2 and 3.

2. This petition is strongly opposed by the learned counsel appearing for the first respondent stating that in the absence of tenable explanation, such a huge delay cannot be condoned. However, this Court on going through the affidavit filed in support of this petition, especially, paragraph No.5, is inclined to allow this petition by putting the petitioners on terms.

3. In the result, this Civil Miscellaneous Petition is **ordered** and the delay is condoned on condition that the petitioners shall jointly pay a sum of Rs.2,000/- (Rupees Two Thousand only), payable to the Advocate Clerks Association, Madurai Bench of Madras High Court, within a period of two weeks from today and also file a Memo



to that effect. On such filing of the Memo, if the papers are otherwise in order, the Registry shall number this appeal and list it for admission.

WEB COPY

4. Print the name of Mr.M.Azeem, learned Counsel appearing for the first respondent and Mr.K.P.Krishnadoss, learned Special Government Pleader, appearing for the respondents 2 and 3.

sd/-
28/09/2020

/ TRUE COPY /

/ /2020
Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

Note: *In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.*

TO

- 1 THE PRINCIPAL SECRETARY/
COMMISSIONER OF COMMERCIAL TAXES,
EZHILAGAM, CHEPAU, CHENNAI-600 005.
- 2 THE ASSISTANT COMMISSIONER(ST),
KUZHITHURAI ASSESSMENT CIRCLE AT
KATTATHURAI, KANYAKUMARI DISTRICT.

COPY TO:

THE OFFICER INCHARGE,
ADVOCATE CLERKS ASSOCIATION,
MADURAI BENCH OF MADRAS HIGH COURT,
MADURAI.

ORDER IN
CMP(MD) No.5634 of 2019
IN
WA(MD) No.SR22281 of 2019
Date :28/09/2020