BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 27.08.2020
CORAM
THE HON'BLE MR.JUSTICE **S.S.SUNDAR**
C.R.P.(MD)No.1402 of 2015

Sri-la-Sri Thiruvambala Desika Gnanapragasa Swamigal,
Thondaimandala Adheenam,
Kancheepuram. : Petitioner/Revision Petitioner

.. Vs ..

The Thirunelveli Municipal Corporation,
through its Commissioner,
S.N.High Road,
Tirunelveli. : Respondent/Respondent

PRAYER: Civil Revision Petition is filed under Section 115 of Civil Procedure Code, praying to allow the revision petition by setting aside the judgment in I.A.No.291 of 2005 in unregistered Taxation Appeal dated 01.08.2006 on the file of Principal District Court, Tirunelveli.

For Petitioner : Mr.S.Meenakshisundaram
Senior Counsel
for Mr.T.Selvam

For Respondent : Mr.Aayiram K. Selvakumar

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ORDER

This Civil Revision Petition is directed against the order passed in I.A.No.291 of 2005 in unnumbered Tax Appeal on the file of the Principal District Court, Tirunelveli.

2.The revision petitioner is the owner of the building which was assessed to property tax by the respondent Corporation. As against the order of assessment, an appeal was preferred before the Taxation Appellate Tribunal with a delay of 43 days. The revision petitioner, therefore, filed an interlocutory application in I.A.No.291 of 2005 to condone the delay of 43 days in filing the appeal as against the order of assessment. Though the petitioner has given sufficient reasons in the affidavit filed in support of the petition, the appellate Tribunal dismissed the petition on the ground that the petitioner has not given sufficient reasons for the delay. The dispute relates to the assessment of property tax and the revision petitioner will be put to irreparable injury if he assessed to tax as demanded without giving an opportunity to file an appeal. Since the delay is only 43 days and the petitioner is a religious institution, this Court is of the view that some lenience should be shown to the revision petitioner.

3.As a result, this Civil Revision Petition is allowed and the order passed by the Taxation Appellate Tribunal in I.A.No.291 of 2005 in the unnumbered tax appeal is allowed and the delay of 43 days in filing the appeal is condoned. The learned Principal District Judge, Taxation Appellate Tribunal, Tirunelveli, is directed to decide the appeal on merits if it is otherwise maintainable. No costs.

Sd/-

Assistant Registrar (CS I)

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/ /2020

Sub Assistant Registrar(CS)

SRM

To
The Principal District Judge,
Taxation Appellate Tribunal,
Principal District Court,
Tirunelveli.

+1 CC to M/s.T. SELVAN, Advocate (SR-15338[F] dated 31/08/2020)

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