T.C.M.P.No.130 of 2004
in TC(A). SR. No. 40727 of 2003

R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

This petition is filed by the petitioner/Appellant seeking to condone the delay of 450 days in filing the above Tax Case Appeal.

2.This court ordered notice to the respondent through court as well as privately as early as on 28.06.2004. Again the learned counsel for the petitioner /appellant was directed to serve notice on the respondent through privately, on 11.07.2011. However, till date, notice has not been served on the respondent. No affidavit of service has also been filed.

3.However, today, when the matter is taken up for consideration, the learned standing counsel appearing for the petitioner / appellant submits that the tax effect in this case is less than the threshold limit and hence, the delay may be condoned and the appeal may be directed to be listed for withdrawal on account of low tax effect.

4.Taking note of the aforesaid submission made on the side of the petitioner / appellant, the delay is condoned and the petition is ordered accordingly.

[R.M.D., J.] **[M.S.Q., J.]**
25.11.2021

Maya/Dhk

Note: Registry is directed to number the appeal and post it for admission, after a week.