C.M.P.No.20292 of 2021
in
TCA.SR.No.106278 of 2018

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

This petition is filed by the petitioner/Appellant seeking to condone the delay of 67 days in filing the above Tax Case Appeal.

2. 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.

3.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.]**
**09.12.2021**

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***Note :*** *Registry is directed to number the appeal and post the same after a week(i.e) 15.12.2021.*