C.M.P.No.7256 of 2022
in
T.CA.SR.No.6143 of 2022

R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

(Order of the court was made by **R.MAHADEVAN, J.**)

This petition has been filed by the petitioner / appellant / assessee seeking to condone the delay of 1690 days in filing the above Tax Case Appeal.

2. The learned counsel for the petitioner submitted that the petitioner did not aware about the order dated 25.01.2017 passed by the Income Tax Appellate Tribunal under section 254 of the Income Tax Act, as his authorised representative, one Kannan Rangan, Chartered Accountant, who conducted the case, failed to inform the status of the case; only after receiving a notice under section 221(1) relating to penalty proceedings on 06.12.2021, the petitioner came to know about the order dated 25.01.2017; thereafter, steps were taken to obtain the copy of the order and draft the appeal papers; and the appeal was filed on 13.01.2022. In that process, the delay had occasioned, which is neither wilful nor wanton. Therefore, the learned counsel sought to condone the delay in filing the appeal, failing which, irreparable loss and hardship would caused to the petitioner.

3. Mr.Karthik Ranganathan, learned counsel appearing for the respondent has no serious objection in condoning the delay.

4. Considering the reasons stated in the affidavit filed in support of this petition and having regard to the no objection expressed on the side of the respondent and also taking note of the legal position that the question of limitation is not based on technical consideration, but is on the principles of public policy and equity; and the substantial justice is paramount consideration and pivotal, this court is inclined to condone the delay in filing the appeal.

5. Accordingly, the delay is condoned and this petition is ordered as prayed for.

[R.M.D., J.] [M.S.Q., J.]
13.06.2022

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Note:

Registry is directed to number the appeal, if it is otherwise in order.

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