T.C.M.P. No. 104 of 2003
in
T.C.(A) (SR) No. 76561 of 2001

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

This petition is filed by the petitioner seeking to condone the delay of 629 days in representing the tax case (appeal).

2.Heard Mr. J.Narayanaswamy, learned counsel appearing for the petitioner/ appellant. It is submitted that the tax effect in this case is less than the threshold limit and hence, the delay may be condoned and this case may be directed to be listed for withdrawal on account of low tax effect.

3. Having regard to the aforesaid submissions made by the learned counsel for the petitioner, the delay is condoned and this petition is ordered accordingly.

[R.M.D., J.] [M.S.Q., J.]
10.01.2022

Maya