C.M.P. No. 2558 of 201
in
T.C.A (SR) No. 5705 of 2016

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

This petition is filed by the petitioner seeking to condone the delay of 1 day in filing the above T.C.A (SR) No. 5705 of 2016.

2.Heard Mr.M.Swaminathan, learned senior standing counsel appearing for the petitioner, who fairly submitted that the issue involved herein is covered against the Revenue in the case of *Velayuthaswamy Spinning Mills vs. Assistant Commissioner of Income Tax* reported in *(2012) 340 ITR 477* and hence, the delay may be condoned and the appeal may be listed, after numbering the same, for passing appropriate orders.

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.]
24.01.2022

dhk

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