C.M.P.Nos.8792 & 8795 of 2022
in
T.CA.SR.Nos.5484 & 5486 of 2017

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

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

These petitions have been filed by the petitioner / appellant seeking to condone the delay of 1844 days in representing the above Tax Case Appeals.

2.Heard Mr.T.Ravi Kumar, learned counsel for the petitioner / appellant, who submitted that due to administrative reasons, the delay had occasioned, which is neither wilful nor wanton and hence, the same may be condoned.

3.Considering the reasons stated in the affidavits filed in support of these petitions and also taking note of the settled 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 of 1844 days in representing the Appeals.

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

dhk/av

4.Accordingly, the delay is condoned and these petitions are ordered as prayed for.

[R.M.D., J.] [M.S.Q., J.]
06.06.2022

dhk/av

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