



WEB COPY



C.M.P.No.9658 of 2022
in
WA.SR.No.22681 of 2021

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 733 days in filing the above Writ Appeal.

2. The learned counsel for the petitioner submitted that the petitioner was unable to file the appeal within the limitation time as the certified copy of the order impugned in the appeal had lost and that, he got the certified copy of the order only recently due to Covid-19 pandemic situation. 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. The learned counsel appearing for the respondents raised objections and filed a counter affidavit.



WEB COPY

C.M.P.No.9658 of 2022 in WA.SR.No.2268



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

av

4. Considering the reasons stated in the affidavit filed in support of this petition 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.]
06.07.2022

av

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

C.M.P.No.9658 of 2022
in
WA.SR.No.22681 of 2021