



C.R.P.(PD)No.194 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.08.2023

CORAM:

THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN

C.R.P.(PD)No.194 of 2019
and C.M.P.No.1558 of 2019

Indralok Hotel Pvt. Ltd.
No.216, Poonamallee
High Road, Kilpauk
Chennai-600 010.

.. Petitioner

Vs.

The Commissioner
The Greater Chennai Corporation
Rippon Buildings
Chennai-600 003.

.. Respondent

PRAYER: Civil Revision Petition is filed under Article 227 of the Constitution of India, against the fair and decretal order dated 31.10.2018 passed in C.M.P.No.102 of 2017 in M.T.A.(SR)No.3684 of 2016 by the Principal Court, City Civil Court, Chennai, whereby the learned Judge has condoned the extraordinary delay of around five years (1624 days).

For Petitioner : Mr. Richardson Wilson



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for M/s. P.Wilson Associates

For Respondent : Ms.K.Aswini Devi

ORDER

Heard the learned counsel for the petitioner and the learned counsel for the respondent. I have carefully gone through the records.

2. The Greater Chennai Corporation has filed an application with the delay of 1624 days in preferring the appeal before the learned Principal Judge, City Civil Court, Chennai. The appeal is against an order passed by the Taxation Appeals Tribunal in T.A.T.No.65/10, dated 09.07.2012.

3. The dispute seems to be that instead of calculating the payment for the first half of 2006 and 2007, it was made from the second half of 2006 and 2007. Apart from that, the reduction in tax from Rs.38,91,504/- to Rs.11,63,702/- is the subject matter before the Appellate Authority. Though I do not find the reasons for condoning the delay implicit in the



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affidavit, the learned Judge has exercised her discretion and allowed the application on payment of cost of Rs.10,000/-.

4. An exercise of discretion by the trial Court especially in condonation of delay in taxation matters should not be interfered with in revision. This position has been laid down in **N.Balakrishnan vs. M.Krishnamurthy 1998 (7) SCC 123**. The trial Court has exercised the discretion and condoned the delay. I do not want to substitute my reasons to the same.

5. Mr.Richardson Wilson, learned counsel for the petitioner would state that after the delay had been condoned, the main appeal itself has been taken up for arguments and orders have been reserved for more than six months. Since it is the matter affecting the finance of the Greater Chennai Corporation, I request the learned Appellate Authority to pronounce orders on or before 31.08.2023.



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6. With the above observation, the Civil Revision Petition stands dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

02.08.2023

Index:Yes/No

Speaking Order :Yes/No

Neutral Citation:Yes/No

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To

The Principal Judge
City Civil Court, Chennai.



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V.LAKSHMINARAYANAN,J.

Kj

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