C.M.P.No.5072 of 2023
in T.C.A.No.SR111779 of 2018

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 seeking to condone the delay of 1298 days in re-presenting the above tax case appeal.

2. Mr.R.Karthik, learned counsel for the petitioner/appellant submitted that after assuming the office as standing counsel for the department, he took steps to file the appeals, upon reading the orders passed by the authorities below and drafting the affidavits and grounds of appeals; the appeal papers were subsequently returned by the Registry for certain defects; after complying with the defects, the same were represented; in that process, the delay had occasioned, which is neither wilful nor wanton and hence, the same may be condoned.

3. Considering the facts and circumstances of the case and having regard to the submissions made by the learned counsel for the appellant/petitioner 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 re-presenting the appeal. Accordingly, the delay is condoned and this petition is ordered as prayed for.

[R.M.D., J.] [M.S.Q., J.]
08.03.2023

nsd

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

R.MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

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