C.M.P.No.10498 of 2023 and
W.A.SR.No.45096 of 2023

THE HON'BLE CHIEF JUSTICE
and
P.D.AUDIKESAVALU, J.

Heard Mr.K.Karthik Jegannath, learned Government Advocate for the petitioners and Mr.C.Mathi, learned counsel for the respondent.

Learned counsel for the respondent opposes the petition for condonation of delay on the ground that the delay is inordinate and that no proper explanation is given for the delay.

We have gone through the reasons given in the petition. More over, the petitioner was not to gain by delay. The matter pertains to the exemption under the Tamil Nadu Urban Land Tax Act, 1966, where the issue is whether the income derived by the respondent / original writ petitioner is for the educational charitable purpose or for commercial purpose. The delay, if not condoned, would perpetuate illegality, if any.

For the reasons stated in the accompanying affidavit, the delay of 1860 days in filing the appeal is condoned. The petition stands allowed and is disposed of.

List the appeal for admission on 02.11.2023.

(S.V.G., CJ.) (P.D.A., J.)
14.09.2023

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