C.M.P. No. 8409 of 2023
in
T.C.A. SR. No. 37140 of 2017

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 to condone the delay of 1452 days in representing the above tax case appeal.

2.Heard the learned counsel for the petitioner and perused the affidavit filed in support of this petition, wherein, it has been stated that the tax case appeal was filed on 31.07.2017 and the registry has returned the papers on 06.02.2020 for complying with certain defects. Due to Covid-19 pandemic, the petitioner was unable to approach the office of the Chartered Accountant and get the necessary documents. Subsequently, the petitioner was under financial crisis, due to business loss. Therefore, he was unable to re-present the papers within the time stipulated. Thus, according to the learned counsel, the delay of 1452 days occurred in re-presenting the appeal papers, is neither wilful nor wanton and the same may be condoned.

3.The learned standing counsel appearing for the respondent has no serious objection.

4.Having regard to the reasons stated by the petitioner, which appear to be *bona fide*, considering the huge delay in re-presenting the appeal, the delay is condoned on condition that the petitioner shall pay a sum of Rs.3,000/- towards costs, to the Tamil Nadu Mediation and Conciliation Centre, High Court, Madras, within a period of two weeks from the date of receipt of a copy of this order.

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

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5.Upon production of receipt for payment of costs, this civil miscellaneous petition stands ordered.

[R.M.D., J.] **[M.S.Q., J.]**
20.10.2023

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