C.M.P.No.26098 of 2023
in T.C.A.No.SR33693 of 2018

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

This civil miscellaneous petition has been filed by the petitioner seeking to condone the delay of 1810 days in re-presenting the above appeal.

2. Heard Mr.R.Sivaraman, learned counsel for the petitioner, who submitted that the tax case appeal was filed on 09.04.2018 and the same was returned by the Registry for complying with certain defects on 20.04.2018. Due to delay in obtaining the proof of service from the Income Tax Appellate Tribunal's office regarding the service of the impugned order on the petitioner / appellant's counsel and in obtaining the grounds of appeal filed before the Tribunal and the Commissioner of Income Tax (Appeals), which were not readily traceable from the Chartered Accountant's office, the appeal papers could not be represented within the time stipulated and there is a delay of 1810 days occurred, which is neither wilful nor wanton. Therefore, the learned counsel sought to condone the delay in representing the appeal.

3. Considering the reasons stated in the affidavit filed in support of the petition, this court is inclined to condone the delay subject to the condition that the petitioner shall pay a sum of Rs.2,000/- towards costs to the Tamil Nadu Mediation and Conciliation Centre, Madras High Court, Chennai, within a period of two weeks from the date of receipt of a copy of this order.

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

[R.M.D., J.] [M.S.Q., J.]
22.11.2023

nsd

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

nsd

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