



C.M.P.No.18232 of 2023
IN
T.C.A.SR.No.54173 of 2018

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

(Order of the court was made by R.Mahadevan, J.)

This miscellaneous petition has been filed by the petitioner seeking to condone the delay of 1721 days in re-presenting the above tax case appeal.

2. Mr.Rajesh, learned Junior Standing Counsel, takes notice for the respondent.

3. We perused the affidavit filed in support of this petition, wherein, it has been stated that the tax case appeal that was filed on 13.07.2018, was returned by the Registry to comply with the defects on 21.09.2018. It is also averred that since the case papers got mixed with some other case bundles, the learned counsel forgot to take steps to re-present the papers. During summer vacation 2023, at the time of arranging case bundles on 03.06.2023, the learned counsel found the case papers and re-presented the same on 07.06.2023. Thus, the delay occurred is neither wilful nor wanton and therefore, the same may be condoned.



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4. Having regard to the reasons stated by the learned counsel for the petitioner, which appear to be bonafide, considering the huge delay in filing the tax case appeal, we are inclined to condone the delay subject to payment of costs of Rs.2,000/- by the petitioner to the Tamil Nadu Mediation and Conciliation Centre, High Court, Madras, within a period of two weeks from the date of receipt of copy of this order.

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

[R.M.D., J.] [M.S.Q., J.]
30.08.2023

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