C.M.P.No.20592 of 2023
IN
T.C.A.SR.No.106072 of 2022

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 1692 days in filing 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 that the impugned order dated 18.08.2017 was received by the petitioner on 13.10.2017, against which, the appellant preferred an appeal, on the recommendations of the Transfer Pricing Officer (TPO). However, the TPO failed to communicate the remarks to the CIT, who suggested the appellant filing of further appeal before the High Court and therefore, the present appeal could not be filed within the prescribed time limit. Thus, there was a delay of 1692 days occasioned in filing the appeal, which is neither wilful nor wanton and hence, the delay may be condoned.

3. Having regard to the reasons stated by the petitioner, which appears to be *bona fide*, considering the huge delay in filing the 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 two weeks from the date of receipt of a copy of this order.

R.MAHADEVAN, J.

AND
MOHAMMED SHAFFIQ, J.

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

[R.M.D., J.] [M.S.Q., J.]
09.01.2024

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