**C.M.P.No.26993 of 2024 in**
**T.C.SR.No.93828 of 2015**

**R. SURESH KUMAR, J.**
**AND**
**C.SARAVANAN, J.**

(Order of the Court was made by **R.SURESH KUMAR, J**.)

This petition has been moved seeking to condone the delay of 3266 days in re-presenting the papers.

2. The main Tax Case Revision was filed in the year 2015. After scrutinizing the papers, the Registry by a return memo dated 13.11.2015 had given ten days time to comply with the defects pointed out by the Registry and re-present the papers. The defects pointed out by the Registry were, " Petition with affidavit to be filed for delay, coding sheet to be filed and second set to be filed". In order to comply with these three defects, when ten days time had been given, the case papers have been represented by the petitioner / appellant ie., Government Pleader Office almost after nine years. Therefore, there has been a delay of 3266 days in representation.

3. Learned Special Government Pleader appearing for the petitioner would submit that the bundle has been misplaced and that is the reason for

the defects could not be complied and therefore the delay has occurred.

4. Normally, if there is any delay in representation, even upto 1000 days, we are inclined to condone the delay, of course on certain terms. But, here in the case in hand, it is a very huge delay of 3266 days, for which the only reason stated by the petitioner's side is that the bundle has been misplaced.

5. For this kind of reason given in a cavalier manner for representing the papers and to condone the delay of these many days ie., 3266 days are accepted, then it would be treated as a precedent and as a matter of course, even so many decades old case papers can be represented by stating that the bundle has been misplaced / mixed up.

6. Therefore, we are not inclined to entertain this petition and condone the delay of 3266 days in representing the case papers. The petition is liable to be dismissed and it is accordingly dismissed.

**(R.S.K.,J.) (C.S.N,J.)**
**04.12.2024**

KST

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