WMP.No.35291 of 2023
in
W.P.No.2692 of 2021

SENTHILKUMAR RAMAMOORTHY J.

By this miscellaneous petition, the petitioner seeks an extension of the time limit specified in paragraph 10 of the order dated 16.08.2023 disposing of the writ petition.

2. Learned counsel for the petitioner submits that the petitioner pre-deposited 25% of the tax liability on 07.12.2023. When the appeal was presented thereafter, the appellate authority refused to receive such appeal on the ground that the payment was made belatedly.

3. Upon considering the reasons set out in the affidavit and being satisfied that sufficient cause is shown, this petition is allowed as prayed for. Consequently, the appellate authority is directed to receive and dispose of the appeal on merits.

19.01.2024

kal

SENTHILKUMAR RAMAMOORTHY J.

kal

WMP.No.35291 of 2023
in
W.P.No.2692 of 2021

19.01.2024