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C.M.P. No.29537 of 2023
in
T.C.A. SR. No.160817 of 2023

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

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

This is a petition to condone the delay of 1,272 days in filing the tax case appeal.

2 Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondent.

3 In the affidavit filed in support of this petition, it is *inter alia* stated that the order dated 18.02.2020 passed by the Income Tax Appellate Tribunal, Chennai, which is sought to be challenged in the tax case appeal, went missing and hence, the certified copy of the same had to be applied for, which was got only on 17.11.2023; the intricacies of the Income Tax proceedings, which are technical in nature, were beyond the level of comprehension of the petitioner; meanwhile, COVID-19 pandemic also struck; due to these reasons, a delay of 1,272 days had occasioned in filing the appeal, which is neither wilful nor wanton.



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4 The reasons stated *supra* appear to be *bona fide*. However, considering the enormous delay of 1,272 days that has occasioned in filing the tax case appeal, the aforesaid delay is condoned, subject to payment of costs of Rs.1,500/- by the petitioner, to the Tamil Nadu Mediation and Conciliation Centre, High Court, Madras, within a week's time from the date of receipt of a copy of this order.

Upon production of receipt for payment of costs, this C.M.P. shall stand ordered.

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

15.03.2024

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