A NO. 2406 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **16-06-2025**

CORAM

THE HONOURABLE MR JUSTICE C.V. KARTHIKEYAN

A No. 2406 of 2025

in

C.S.No.246 of 2006

The Chief Commissioner Ii
Income Tax Department, Office Of The
Commissioner Of Income Tax, Uthamar
Gandhi Salai, Ch-34.

Applicant(s)

Vs

Arulmigu Bashyakara Adi Chenna Kesava
Perumal Temple
Rep.by its Executive Officer, West
Mambalam, Chennai 600 033. and 4 Others

Respondent(s)

For Applicant(s):

MR.T. Ravkumar
Standing Counsel
For Income Tax Department

For Respondent(s):

Mr.R.N.Amarnath
For D1, D3 to D5

ORDER

This application has been filed to condone the delay of 6866 days in filing the written statement of second defendant / The Chief Commissioner of Income tax – II.

2. In the affidavit filed in support of the Judge's Summons, it has been contended that there are connected suits in C.S.No.11 of 2006 and C.S.No.292 of 2005, where, after completion of pleadings, issues have also been framed. At that time, it was brought to the knowledge of the learned Standing counsel that the applicant herein had been impleaded subsequently as a party in C.S.No.246 of 2006 and therefore, steps had been taken to set aside the *exparte* order, setting the present applicant *exparte* and to file a written statement. In filing written statement, there has been a delay.

3. However, it is also to be noted that the suit was originally instituted before the City Civil Court and later transferred to the Original Side of this Court. When instituted before the City Civil Court, the present applicant has not been impleaded as a defendant. Perusal of the pleadings shows that in this particular suit, the plaintiff has not sought any specific relief against the applicant herein, but the applicant would be a necessary party since, on the insistence of the applicant, the property claimed had been sold by auction.

4. Taking an overall view of the entire issue and also on hearing the learned counsel for the plaintiff, the delay, though quite considerable, stands condoned and the written statement of the second defendant is permitted to be taken on record.

5. Accordingly, the application stands allowed. No costs.

16-06-2025
(1/2)

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To
1. Arulmigu Bashyakara Adi Chenna Kesava
Perumal Temple
Rep.by its Executive Officer, West Mambalam,
Chennai 600 033.

2. S.K.Dharmalingam
No.304/305, Anna Salai, Teynampet, Chennai 600 018.

3. V.Sukumar
S/o.Venu Naicker, No.443, Anna Salai, Teynampet, Chennai 600 018.

4. D.Gunasekaran
No.304/305, Anna Salai, Teynampet, Chennai 600 018.

5. Gnanasekaran
No.304/305, Anna Salai, Teynampet, Chennai 600 018.

C.V.KARTHIKEYAN, J.

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