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C.M.P. No.100 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

C.M.P. No.100 of 2025
in
W.A. SR.No.121608 of 2022

The Commercial Tax Officer,

Hosur (South)-635 109.

... Appellant/ Respondent

Vs.

Hosur Fastners and Electricals Pvt. Ltd.,

Represented by its Director,

Sf.No.416, 2B1 Maruthi Nagar,

Krishnagiri Road, Hosur.

... Respondent/ Respondent

For Appellant(s):

Mr.A.Edwin Prabakar
State Government Pleader
Assisted by Mr.C.Harsha Raj
Special Government Pleader



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For Respondent(s):

No appearance

ORDER

(Order of the Court was made
by the Hon'ble Chief Justice)

Application is to condone the delay of 116 days. Mr.Prabakar states notice has been given to respondent and relies on an affidavit of service of one D.Kirankumar affirmed on 21.02.2025. It appears that respondent has been served on 20.02.2025. But, respondent is absent.

2. Mr.Prabakar states that the reason for delay has been explained in the affidavit filed by one Umarani. We are not inclined to accept the affidavit for two reasons:

- a) there is no date given in the affidavit; and
- b) despite the Government Order, the affidavit has been signed before a subordinate officer and not before the Advocate or Notary Public.

3. Mr.Prabakar states that this will be brought to the notice of the



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officer to whom affiant Umarani, who is the State Tax Officer, reports.

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4. Therefore, what we have before us is only the affidavit in support dated 21.05.2024. The delay has been explained in paragraph 3 of the affidavit. Despite service, respondent has not filed any affidavit in reply opposing the averments. Therefore, delay is condoned. C.M.P. No.100 of 2025 is ordered accordingly.

(K.R.SHRIRAM, CJ)

(MOHAMMED SHAFFIQ.J.)

25.02.2025

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