



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.06.2025

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CORAM

THE HON'BLE DR. JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR. JUSTICE C. KUMARAPPAN

C.M.P.(MD) Nos.75, 76, 78, 79, 82, 84 and 85 of 2025

in

REV.APLC(MD) SR. Nos.89133 to 89139 of 2024

R. Devarasan

... Petitioner

-VS-

1. The Secretary to the Government,
Commercial Tax and Registration Department,
Fort St. George, Chennai-9.
2. The Commissioner of Commercial Tax,
Ezhilagam, II Floor, Chepauk, Chennai -5.
3. The Assistant Commissioner of Commercial Tax,
Woraiyur Assessment Circle, Trichy.
4. The Commercial Tax Officer,
Woraiyur Assessment Circle, Trichy.

... Respondents

Prayer: Civil Miscellaneous Petitions have been filed under Section 5 of Limitation Act, to condone the delay of 232 days in preferring the review petitions in Rev.Aplc.(MD) SR. Nos.89133 to 89139 of 2024 against the



order of this Court in W.A.(MD).Nos.119, 166 to 171 of 2016 dated 12.02.2024.

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For Petitioner : Mr. C. Baktha Siromoni

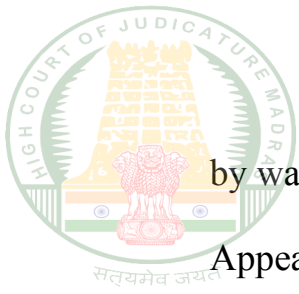
For Respondents : No Representation

ORDER

These Civil Miscellaneous Petitions have been filed to condone the delay of 232 days in preferring the review applications in Rev.Aplc.(MD) SR. Nos.89133 to 89139 of 2024 against the order of this Court in W.A.(MD).Nos.119, 166 to 171 of 2016 dated 12.02.2024.

2. Heard the learned counsel appearing for the petitioner.

3. The affidavit filed in support of these condone delay petitions state that the petitioner is a senior citizen, getting treatments in hospitals in Chennai and also physically handicapped and therefore, he is not able to file the review petitions in time. This Court is not convinced with the reasons stated in the affidavit, since this litigation is live for more than 13 years and instead of preferring the statutory appeal, the petitioner rushed to this Court



by way of writ petitions and the same was dismissed, subsequently, the Writ Appeals were also dismissed. To review the order passed in the writ appeals, the present applications have been filed with a delay of 232 days without assigning reasonable and justifiable cause, hence this Court is not inclined to condone the delay.

4. In view of the above, these civil miscellaneous petitions are dismissed. Consequently, Review Applications are closed at SR stage. There shall be no order as to costs.

(G. JAYACHANDRAN, J.) (C. KUMARAPPAN, J.)

06-06-2025

Index : Yes/No
Internet: Yes/No
Speaking order/Non-Speaking order
Neutral Citation : Yes/No
stn

To

1. The Secretary to the Government,
Commercial Tax and Registration Department,
Fort St. George, Chennai-9.



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C.M.P.(MD) Nos.75, 76, 78, 79, 82, 84 and 85 of 2



G. JAYACHANDRAN, J.,
and
C. KUMARAPPAN, J.,
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2. The Commissioner of Commercial Tax,
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