BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **27-11-2025**

CORAM

THE HONOURABLE MR JUSTICE P.VELMURUGAN

AND

THE HONOURABLE MRS JUSTICE L.VICTORIA GOWRI

CMP(MD) NO. 3789 of 2025

and

T.C.R.(MD)SR.No.49017 of 2023

The State of Tamil Nadu
Represented by the Joint
Commissioner (CT)
Madurai Division
Madurai.

Petitioner(s)

Vs

Sree Kalaiyappa Saw Mill
Kalayarkoil

Respondent(s)

For Petitioner(s):

Mr.R.Suresh Kumar
Additional Government Pleader

For Respondent(s):

Mr.S.Karunakar

Prayer in C.M.P(MD)No.3789 of 2025: To condone the delay of 50 days in filing this tax case revision against the order made in MTSRA No.79/2022 in MTSMP No. 129/2020 dated 27-12-2022 before the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai and pass such further orders which deem so fit to the case and thus render justice.

Prayer in T.C.R(MD)SR.No.49017 of 2023: To set aside the impugned order passed by the Tribunal in MTSRA No.79 of 2022 in MTSMP No.129 f 2020, dated 27.12.2022 and to restore the appeal before the Tribunal for disposing on merits.

ORDER

(Order of the Court was made by the Hon'ble **P.VELMURUGAN J.**)

This application has been filed to condone the delay of 50 days in filing this tax case revision.

2. The learned Additional Government Pleader appearing for the appellant would submit that due to getting approval to file Tax Case Revision from the Principal Secretary / Commissioner of Commercial Taxes, Chennai the delay is occurred.

3. The learned counsel for the respondent would submit that in an identical issue, this Court has dismissed the condone delay application and the same was challenged by the Department before the Hon'ble Supreme Court in Special Leave Petition (Civil) Diary No(s).25178/2024 and the same was dismissed by the Hon'ble Supreme Court.

4. It is seen from the records that in an identical matter, earlier the petitioner filed an application in C.M.P(MD)No.13547 of 2023 for condoning delay in filing the Tax Case Revision and the same was dismissed by this Court on 03.01.2024. The relevant portion of the order is extracted hereunder:-

> *"2. The learned Special Government Pleader appearing for the petitioner/State relied upon the observation made by the Hon'ble Supreme Court in the case of Esha Bhattacharjee Vs. Managing Committee of Raghunathpur Nafar Academy and others reported in (2013) 12 SCC 649, wherein, the Supreme Court,*

while considering an application for condonation of delay, has stated as below:

"The State or a public body or an entity representing a collective cause should be given some acceptable latitude."

3. The learned Special Government Pleader would submit that the issue of tax evasion to a tune of Rs.11,00,000/-, which is the subject matter of this petition, was not properly considered by the Tribunal and therefore, the Review Application was preferred. However, the said Review Application was dismissed without proper consideration of the facts and hence, the State intends to prefer a Tax Case Revision before the High Court under the supervisory jurisdiction, but there is a delay of 86 days, which needs to be condoned in view of the observation and dictum laid down by the Hon'ble Supreme Court as stated above.

4. The learned counsel appearing for the respondent strongly opposed the condone delay petition on the ground that it is not a mere delay of 86 days in preferring the tax case. In fact, the assessment order, which came to be challenged before the appellate authority, was disposed as early as on 15.06.2018. Thereafter, the State preferred appeal before the Tamil Nadu Sales Tax Appellate Tribunal and the same was dismissed on 03.09.2021. The State, instead of preferring further appeal before the High Court, thought it fit to file a Review Application and the said Review Application in MTSRA.No.44 of 2022 came to be dismissed on 28.02.2023. Against that order, T.C.R.(MD)SR.No. 71072 of 2023 is filed along with a condone delay petition, which *has now been taken up for consideration.*

> *5. As rightly pointed out by the learned counsel for the respondent, it is not a mere delay of 86 days in filing the tax case, wherein, the Court can give some acceptable latitude for condonation of delay. The genesis of the matter starts with the assessment order of the year 2015-16 dated 15.06.2018. A vigilant litigant cannot take his own time and approach the forum, just because they represent the State and the State involved is State Revenue. Like any other litigant, the State also has some responsibility and cannot knock the doors of justice as and when they like. Hence, this petition for condonation of delay is dismissed as no sufficient cause is stated for the delay. Consequently, T.C.R. (MD).SR.No.71072 of 2023 is rejected.*

5. Therefore, in this case also originally the applicant filed an appeal and the same was dismissed. Aggrieved against the order of dismissal, the petitioner has filed the application for condoning the delay in filing the Tax Case Revision.

6. Therefore, the reasons stated in the affidavit is not satisfied, hence, this Court is not inclined to condone the delay. Accordingly, this petition is dismissed. Consequently, connected TCR(MD)SR.No.49017 of 2023 is also rejected.

(P.VELMURUGAN J.) (L.VICTORIA GOWRI J.)
27-11-2025

am

P.VELMURUGAN,J.
AND
L.VICTORIA GOWRI,J.

am

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