BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 02/04/2026

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THE HONOURABLE MR. JUSTICE N.SATHISH KUMAR

CMP(MD)No.3966 of 2026
in
WA(MD)SR.No.23258 of 2026

P.Rajeswari ... Petitioner

Vs.

1. The Senior Accounts Officer,
Office of the Accountant General,
(Accounts & Entitlements) Tamil Nadu,
No.361, Annasalai, Teynampet,
Chennai -600 018.

2. The Assistant Commissioner of
Commercial Tax Enforcement,
Commercial Tax Office Building,
Ground Floor,
Thangaraj Salai, Madurai.

3. The Treasury Officer,
Madurai - 625 020. ... Respondents

PRAYER in CMP(MD)No.3966 of 2026 :- Petition filed under Section 5 of the Limitation Act, to condone the delay of 1323 days in filing the above writ appeal against the order passed in W.P.(MD).No.2992 of 2020 dated 29-06-2022 on the file of this Honourable Court.

For Petitioner : Mr.V.Thirumal
For R2 & R3 : Mr.R.Sasikumar
Additional Government Pleader

**ORDER**

(Order of the Court was made by **N.SATHISH KUMAR, J.)**

This Civil Miscellaneous Petition has been filed to condone the delay of 1323 days in filing the Writ Appeal.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondents 2 and 3 and perused the materials available on record.

3. The reasons assigned for the delay are that, though the order in the writ petition was passed on 29.06.2022, since the appellant was affected by Corono during pandemic and then due to old age,

she also suffered diabetic and lungs problem and also hypertension, the above delay has occurred.

4. Even assuming such contentions are true, the fact remains corono pandemic period over as early as 2022. Even thereafter, the petitioner did not take steps to file appeal and slept over the matter. Needless to say, the petitioner has to offer reason for each and every day delay, whereas no sufficient cause has been shown to condone the above inordinate delay.

5. It is well settled that the Court ordinarily adopts a liberal approach while considering petitions for condonation of delay. At the same time, such an approach cannot be extended in the absence of justifiable and sufficient reasons.

6. In this regard it is useful to refer the judgment of the Division Bench of this Court in ***State of Tamil Nadu and Ors Vs. Melvisharam Muslim Educational Society*** reported in ***2018 [3]***

***CTC 420***, wherein the Division Bench of this Court has held as follows:

> *"... Though the delay is condoned by the Court normally in a liberal manner, the said approach cannot be extended mechanically without any plausible explanation. What is pitted against an ordinary litigant is also pitted against the Government before Court of law to establish a particular fact. Though the word â sufficient causeâ has to be given a liberal approach, to exercise discretion ? for such liberal approach, there must be necessary facts in the affidavit filed in support of the same. But, on a perusal of the affidavit, we do not find plausible explanation for such delay except stating that there is an administrative delay. Such vague and bald explanation cannot be accepted mechanically. When Courts are extending such liberal approach mechanically, it has become a routine affairs of the Government Departments to file the appeals against every order passed by the Court. The present day scenario in filing the appeal, challenging every order by the Government Departments, clearly exhibits shirking responsibility of the Department Heads. In fact, now the tendency has developed among the Department Heads, not to take any risk and to avoid any question relate to the*

> *litigant and only in order to avoid any query, the administrative side files these types of appeals, though there is no merit in the appeal."*

7. The Court, in exercising discretion, particularly in these types of petitions, has to see the conduct, behaviour and attitude of a party relating to its inaction or negligence. The above factors are relevant to be taken into consideration as the fundamental principle is that Courts are required to weigh the scale of balance of justice in respect of both parties and the said principle cannot be given a total go-by in the name of liberal approach. There is an increasing tendency to perceive delay even in a non-serious matter. Hence, the delay due to nonchalant attitude should be curbed at the initial stage itself. It is for them to be very vigilant from the very inception and they cannot sit over the files and come up with unacceptable reasons to condone the delay.

8. In the present case, we are not satisfied with the reasons assigned for condoning such an inordinate delay of 1323 days.

9. Accordingly, this Civil Miscellaneous Petition is dismissed. Consequently, the connected W.A(MD)SR.No.23258 of 2026 is rejected at the SR stage itself. No costs.

**[N.S.K., J.] & [M.J.R., J.]**
**02.04.2026**

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To

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2. The Assistant Commissioner of
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Commercial Tax Office Building,
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3. The Treasury Officer,
Madurai - 625 020.

**N.SATHISH KUMAR, J.**
**AND**
**M.JOTHIRAMAN, J.**

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