C.M.P.1407/2023 in T.C.A.SR.24750/2022 - party names not stated in this source

C.M.P.1407/2023 in T.C.A.SR.24750/2022

No neutral citation stated in supplied order | 2023-01-30

Delay of 288 days in re-presenting the tax appeal condoned.

High Court of Judicature at Madras | 2-judge bench (Division Bench) | R. Mahadevan | Mohammed Shaffiq

Assessment years: Not specified in order text

01 FACTS OF THE CASE

CMP 1407/2023, concerning TCA SR 24750/2022, sought condonation of 288 days' delay in re-presenting the tax appeal. The source identifies the proceedings by docket but does not name the parties or an assessment year.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court heard both sides. It accepted the reasons in the supporting affidavit as satisfactory. The factual explanation for the delay is not reproduced.

Source: PDF p.1

03 JUDICIAL DECISION

The 288-day delay in re-presenting was condoned and the miscellaneous petition was allowed.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The procedural delay objection identified in this application was removed; the underlying tax appeal was not decided on merits.

Source: PDF p.1

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Distinguish the stage of delay: This order concerns 288 days in re-presenting, as expressly stated. Re-presentation delay should not be recast as the time taken to institute an appeal initially; the order addresses the identified procedural stage. (PDF p.1)

What remains after condonation: Allowing the ancillary petition clears the identified delay issue. It does not by itself establish admission on a substantial question of law, entitlement to a stay, or success in the appeal. (PDF p.1)

Limits of the stated reasoning: The source records satisfaction with affidavit reasons for CMP 1407/2023 but does not disclose those reasons. A later applicant cannot infer from this short order that an equal or shorter delay must always be excused. (PDF p.1)

Source: PDF p.1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 1-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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