C.M.P.1534/2023 in T.C.A.SR.140299/2019 - party names not stated in this source

C.M.P.1534/2023 in T.C.A.SR.140299/2019

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

Delay of 79 days in filing 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 1534/2023, concerning TCA SR 140299/2019, sought condonation of 79 days' delay in filing 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 T. N. Seetharaman for the petitioner and M. Swaminathan for the respondent, who had no objection. It accepted the reasons in the supporting affidavit as satisfactory. The factual explanation for the delay is not reproduced. The respondent's lack of objection was also expressly considered.

Source: PDF p.1

03 JUDICIAL DECISION

The 79-day delay in filing was condoned and the miscellaneous petition was allowed. The Registry was directed to number the appeal if otherwise in order.

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. The Registry was also directed to list the appeal for hearing after printing M. Swaminathan's name as Senior Standing Counsel for the respondent.

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 79 days in filing, as expressly stated. The relief is tied to the stated delay in bringing the appeal, not an unrestricted extension for future procedural defaults. (PDF p.1)

What remains after condonation: Numbering remains conditional on the appeal otherwise being in order. Condonation therefore does not certify that every other filing requirement is satisfied. (PDF p.1)

Limits of the stated reasoning: The source records satisfaction with affidavit reasons for CMP 1534/2023 but does not disclose those reasons. The express absence of objection helps explain this disposal, but is not a ruling that opposition alone determines condonation. (PDF p.1)

Source: PDF p.1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-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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