C.M.P.20592/2023 in T.C.A.SR.106072/2022 - party names not stated in this source

C.M.P.20592/2023 in T.C.A.SR.106072/2022

C.M.P.20592/2023 in T.C.A.SR.106072/2022 (2024-01-09) | 2024-01-09

Delay was condoned subject to Rs.2,000 costs to the Tamil Nadu Mediation and Conciliation Centre within two weeks of receipt; the petition stood ordered upon production of the receipt.

High Court of Judicature at Madras | Division Bench | R. Mahadevan | Mohammed Shaffiq

Assessment years:

Caption absent in the supplied order

The source identifies C.M.P.20592/2023 in T.C.A.SR.106072/2022 but does not state party names. The record is retained by docket without inventing a caption.

01 FACTS OF THE CASE

The petitioner sought condonation of 1,692 days in filing the tax appeal. Its affidavit said the order of 18 August 2017 was received on 13 October 2017 and that failure to communicate the Transfer Pricing Officer's remarks to the CIT delayed the decision to appeal. The two-page order identifies the dockets but omits party names and the assessment year.

Source: Paras 1–2, PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court regarded the stated explanation as apparently bona fide. Given the substantial delay, it made condonation subject to payment of Rs.2,000 to the Tamil Nadu Mediation and Conciliation Centre, High Court, Madras, within two weeks of receipt of the order copy.

Source: Para 3, PDF p.1

03 JUDICIAL DECISION

The miscellaneous petition would stand ordered upon production of the receipt for the required costs. The order itself does not record payment or decide the tax appeal.

Source: Paras 3–4, PDF pp.1–2

04 OUTCOME / IN WHOSE FAVOUR

Conditional procedural indulgence on filing delay, dependent on timely costs and production of the receipt. No transfer-pricing merits, assessment amount or final appeal result is supplied.

Source: Paras 3–4, PDF pp.1–2

05 EXPERT COMMENTS

The payment and receipt are operative conditions — The Court did not simply erase the delay unconditionally. Payment was due within two weeks of receipt of the order copy, followed by production of its receipt. A later status entry needs evidence of compliance; this source alone cannot establish that the appeal ultimately proceeded.

The communication lapse explains this application only — The TPO-to-CIT communication account is the petitioner's explanation, accepted as apparently bona fide for this order. It does not establish the underlying transfer-pricing issue or a blanket rule that lengthy official delays must be condoned.

A reliable docket can identify an order without invented parties — The two dockets, date and named Bench identify the procedural order despite the absent caption. Keeping that limitation explicit preserves the case without assigning names, an assessment year or a substantive result from outside this source.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Madras High Court procedural order; verified source copy

Complete 2-page court PDF read for this correction.

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Only provisions expressly recorded in the source are indexed. No merits holding or assessment year is inferred from a procedural disposal.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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