# C.M.P.11489,11478,11475,11471/2024 in T.C.A.SR.110326,110325,110327,110328/2023 - party names not stated in this source

C.M.P.11489,11478,11475,11471/2024 in T.C.A.SR.110326,110325,110327,110328/2023

No neutral citation stated in supplied order | 2024-06-11

## Delay of 233 days in re-presenting the tax appeals condoned.

High Court of Judicature at Madras | 2-judge bench (Division Bench) | Acting Chief Justice (R.M.D., as signed) | Mohammed Shaffiq

Assessment years: Not specified in order text

### 01 FACTS OF THE CASE

CMP 11489, 11478, 11475 and 11471/2024, concerning TCA SR 110326, 110325, 110327 and 110328/2023, sought condonation of 233 days' delay in re-presenting the tax appeals. 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. Ravikumar, panel counsel for the petitioner. It accepted the reasons in the supporting affidavits as satisfactory. The factual explanation for the delay is not reproduced.

Source: PDF p.1

## 03 JUDICIAL DECISION

The 233-day delay in re-presenting was condoned and the miscellaneous petitions were ordered accordingly. 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.

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## 05 EXPERT COMMENTS

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

Distinguish the stage of delay: This order concerns 233 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: 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 11489, 11478, 11475 and 11471/2024 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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