C.M.P.10069/2023 in T.C.A.SR.8270/2023 - party names not stated in this source

C.M.P.10069/2023 in T.C.A.SR.8270/2023

No neutral citation stated in supplied order | 2024-08-16

Delay of 182 days in presenting the tax appeal condoned.

High Court of Judicature at Madras | 2-judge bench (Division Bench) | R. Suresh Kumar | C. Saravanan

Assessment years: Not specified in order text

01 FACTS OF THE CASE

CMP 10069/2023, concerning TCA SR 8270/2023, sought condonation of 182 days' delay in 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 182-day delay in 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 182 days in presenting, 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: 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 10069/2023 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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