



WEB COPY

CMP No. 19226 of 2



Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-09-2026

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THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE S.RAVEEKUMAR

CMP No. 19226 of 2026

AND

WA SR NO. 61816 OF 2026

The Joint Commissioner of CGST and Central
Excise
Chennai North Commissionerate,
Chennai

..Appellant(s)

Vs

Tvl Suzlon Energy Ltd
Rep by its Authorized Signatory Kuman Vaghasiya
104, Delta Wing, 177, Anna Salai,
Chennai 600 002

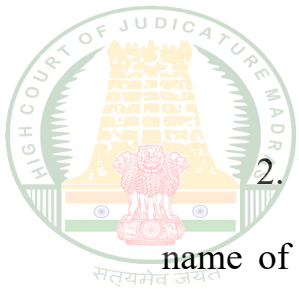
..Respondent(s)

For Appellant(s): Mr.K S Ramaswamy

Order

(Order of the Court was made by Dr.Anita Sumanth J.)

This is a petition filed by the Joint Commissioner of CGST and Central
Excise seeking condonation of delay of 228 days in instituting the Writ Appeal.



2. Notice has been ordered on the respondent, service is complete and name of the respondent is printed in the cause list. We have, on 07.09.2026 noted the fact that the assessee respondent is served and adjourned the matter to afford them an opportunity to enter appearance, despite which, none appears today. We thus advert to the condonation of delay petition on merits.

3. The petition is brief and contains the reason for condonation in paragraph 6, which reads as follows:

6. I submit that due to meticulous scrutiny of numerous files in Review section, and accumulation of many Order in Originals, Order in Appeal, Tribunal Orders passed by the quasi-Judicial, subsequently the draft appeal ought to be sent to Board, New Delhi for approval, and therefore there was a delay in taking the decision to file the present appeal. After that it was processed and the department is diligent in filing the appeal. The delay is neither wilful nor wanton but due to the reasons stated above. The appellant is having good case on merits. Therefore, the delay has to be condoned in the interests of justice.'

4. We are of the considered view that the reasons set out above relating only to administrative delay cannot be countenanced, merely for the asking. Despite the notice having been issued as early as on 27.07.2026, no affidavit setting out the details of the delay and a justification for the same, is placed for our consideration. We find the affidavit bald and bereft of even primary details for the delay of 228 days.

5. However, Mr.Ramaswamy, learned Senior Standing Counsel for the appellant, states that the order of the Writ Court has been assailed in other



matters and prays that the present matter may also be taken on the file of the Court, to be disposed along with the batch. Having regard to his submission, we condone the delay of 228 days in filing the Writ Appeal, though putting the petitioner to terms.

6. This Miscellaneous Petition is hence ordered on condition that the petitioner pays a sum of Rs.10,000/- (Ten thousand only) to the High Court Legal Services Committee within a period of one (1) week from today and files proof of compliance.

7. Upon receipt of proof of compliance, Registry is directed to number the Writ Appeal, if it is otherwise in order and list the same for admission.

(A.S.M.,J.) (S.R.K.,J.)

22-09-2026

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DR.ANITA SUMANTH J.

AND

S.RAVEEKUMAR J.

SL

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