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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2026

CORAM

THE HON'BLE MR.SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

CMP No.2121 of 2026
in TCA SR No.7204 of 2026

1. The Principal Commissioner of
Income Tax-1
Chennai 600 034.

Appellant(s)

Vs

1. International Seaport Dredging
Private Limited
P No.2C, 1st Floor, Ocean Square,
South Phase, Thiru Vi Ka Industrial
Estate, Ekkattuthangal, Guindy
Industrial Estate, Chennai 600 032.

Respondent(s)

For Appellant(s): Mr.T.Ravikumar

For Respondent(s):M/S.Ravi Sawana



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The Hon'ble Chief Justice
and
G.Arul Murugan, J.

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Heard learned counsel for the applicant and learned counsel for the respondent.

2. This is an application for condonation of delay of 342 days in filing the appeal papers.

3. Learned counsel for the respondent vehemently opposed the prayer for condonation of delay.

3. For the reasons stated in the affidavit, which, in our opinion, appear to be genuine, we are inclined to condone the delay.

4. Accordingly, the delay is condoned and the application is allowed.

Registry to number the appeal and list the same for admission in usual course.

(SUSHRUT ARVIND DHARMADHIKARI, C.J.) (G.ARUL MURUGAN, J.)
24.06.2026

sra

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