Priyanka Modi v. Income Tax Officer

High Court Of Chhattisgarh · MCC 1021/2026 · 2026-11-02

Parth Prateem Sahu and Sushma Sawant, JJ.

Expert Comments

Relief sought

The applicant sought to restore TAXC 40/2023 and to excuse the delay in seeking restoration. (p. 1–2)

Response

Revenue counsel requested that an oral objection to condonation be recorded. (p. 1)

Delay

The Court accepted the reasons in the application and condoned 376 days of delay. (p. 2)

Restoration

With the parties' consent the Bench heard the restoration application finally and restored TAXC 40/2023 to its original number. (p. 2)

Effect

The order reopened the earlier tax proceeding. It decides the delay and restoration applications without determining the underlying tax dispute. (p. 2)

Source: original court order. Prepared with AI assistance.