M/s. East West Finvest Ltd. v. Deputy Commissioner of Income Tax, Circle-1(1), Bilaspur

MCC No. 1039 of 2025 (in TAXC No. 84 of 2024)

2025:CGHC:53373-DB | 2025-10-31

Conditional restoration of TAXC 84/2024 after condonation of 43 days delay.

Section 5, Limitation Act, 1963

High Court of Chhattisgarh | Justice Sanjay K. Agrawal; Justice Sachin Singh Rajput | Justice Sanjay K. Agrawal | Justice Sachin Singh Rajput

Assessment years: Not specified in supplied order

Scope of this order

Procedural relief: delay condoned and restoration granted conditionally; the underlying tax appeal remained for hearing and disposal.

01 FACTS OF THE CASE

East West Finvest sought restoration of TAXC 84/2024, dismissed for want of prosecution on 24 July 2025. Its restoration application, MCC 1039/2025, was delayed by 43 days.

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02 DISCUSSION BY THE HON'BLE COURT

The Court found sufficient cause under section 5 of the Limitation Act, allowed IA 1, admitted the restoration application and heard it finally with consent. The detailed reasons in the application are not reproduced.

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03 JUDICIAL DECISION

TAXC 84/2024 was restored to its original number subject to Rs.5,000 costs payable to the Chhattisgarh High Court Legal Services Committee and filing proof before the Court within 15 days from 31 October 2025. Failure to deposit within that period would automatically dissolve this order without further reference to the Bench.

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04 OUTCOME / IN WHOSE FAVOUR

Procedural relief: delay condoned and restoration granted conditionally; the underlying tax appeal remained for hearing and disposal.

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05 EXPERT COMMENTS

Two distinct procedural decisions — Condonation addressed the 43-day delay in the restoration application. Restoration addressed the earlier non-prosecution dismissal. Neither determination decides the substantive tax grounds in TAXC 84/2024.

The cost condition is operative — Payment and filing proof are expressly required within 15 days from the order date. The automatic-dissolution clause specifically addresses failure to deposit. A case-history note must not describe unconditional restoration or assume later compliance.

Do not invent the sufficient cause — The Court accepted reasons stated in the application but did not reproduce them. Illness, counsel error or another specific explanation cannot responsibly be added to the published account.

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SOURCE & VERIFICATION

High Court of Chhattisgarh official judgment PDF - AKHB Repository (20251030_CGHC010433202025.pdf)

Complete 2-page court PDF read for this correction.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: c16f47bd634573bb436dceeec7cc4146b09cac12e01b5d10dc13129d0692a388.

STATUTORY SCOPE

Only expressly identified provisions are indexed. No unprinted tax provision or assessment year is inferred.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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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