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

MCC No. 1038 of 2025 (for restoration of TAXC No. 67 of 2024)

2025:CGHC:53372-DB | MCC No. 1038 of 2025 | 2025-10-31

Restoration of Tax Case (TAXC No. 67 of 2024) dismissed for want of prosecution on 24.07.2025: 43-day delay condoned and TAXC No. 67 of 2024 restored subject to payment of Rs. 5,000 costs within 15 days.

Limitation Act, 1963: section 5

High Court of Chhattisgarh | 2-judge bench (Division Bench) | Sanjay K. Agrawal, J. | Sachin Singh Rajput, J.

Assessment years:

Conditional restoration; compliance not established

Payment of Rs. 5,000 to the Chhattisgarh High Court Legal Services Committee and filing proof before the Court are required within fifteen days from 31 October 2025. Failure to deposit on time automatically dissolves the order. The filename begins 20251030.

01 FACTS OF THE CASE

Purvi Finvest sought restoration through MCC 1038/2025 of TAXC 67/2024, dismissed for want of prosecution on 24 July 2025. IA 1 sought condonation under section 5 of the Limitation Act of a 43-day delay in filing this restoration application.

Source: PDF pp. 1-2, paras 1-3 and 8

02 DISCUSSION BY THE HON'BLE COURT

The Court found sufficient cause for the reasons stated in the application and condoned the delay. After admission and acceptance of notice, the parties consented to final hearing. The application's detailed reasons are not reproduced in this short order.

Source: PDF pp. 1-2, paras 2-7

03 JUDICIAL DECISION

TAXC 67/2024 was restored to its original number for hearing and disposal, subject to Rs. 5,000 costs to the High Court Legal Services Committee and filing proof before the Court within fifteen days from the order. Failure to deposit in time automatically dissolves the order without further reference to the Bench.

Source: PDF p. 2, paras 9-10

04 OUTCOME / IN WHOSE FAVOUR

Conditional procedural relief to the applicant, not a decision allowing its tax appeal. The source does not establish payment, proof filing or the appeal's later status.

Source: PDF p. 2, para 9

05 EXPERT COMMENTS

Payment and proof are separate required acts — Paragraph 9 specifies the recipient of costs and also requires proof to be filed before the Court within fifteen days from the order. It expressly attaches automatic dissolution to failure to deposit in time. Recording only that restoration was allowed would omit an operative condition; later compliance needs its own evidence.

Condonation addresses the restoration delay — The 43 days concern filing the MCC, not a finding about delay in the original tax appeal or an assessment deadline. Sufficient cause is accepted by reference to the application without setting out its particulars. This order cannot establish that a particular unmentioned excuse will suffice in another case.

Preserve the restored appeal's identity — MCC 1038/2025 restores TAXC 67/2024 for this company. Similar restoration language, a common director or the same decision date does not merge it with another company's appeal. Neither the assessment year nor the substantive tax issue is stated; reinstatement merely returns this appeal to hearing and lawful disposal.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

High Court of Chhattisgarh official judgment PDF - AKHB Cloud Repository (20251030_CGHC010433012025.pdf)

2-page official High Court of Chhattisgarh judgment PDF (20251030_CGHC010433012025.pdf).

All 2 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Section 5 of the Limitation Act is expressly invoked. This restoration order does not cite section 260A, state an assessment year or decide the tax appeal merits.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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