

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

MCC No. 1042 of 2025 (for restoration of TAXC No. 90 of 2024)

2025:CGHC:53374-DB | MCC No. 1042 of 2025 | 2025-10-31

Restoration of Tax Case (TAXC No. 90 of 2024) dismissed for want of prosecution on 24.07.2025: 43-day delay condoned and TAXC No. 90 of 2024 restored subject to payment of Rs. 5,000 costs to High Court Legal Services Committee within 15 days.

Income-tax Act, 1961: section 260A | Limitation Act, 1963: section 5

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

Assessment years: See TAXC No. 90 of 2024 record

Conditional restoration order with self-dissolving 15-day cost payment condition; filename prefix prints 20251030 while order date is 31.10.2025

Paragraph 9 stipulates that failure to deposit Rs. 5,000 before the Chhattisgarh High Court Legal Services Committee and file proof within 15 days will result in automatic dissolution of the restoration order without further reference to the Bench.

01 FACTS OF THE CASE

M/s. Trimurti Finvest Ltd. (through Director Sharad Kumar Darak) filed MCC No. 1042 of 2025 with a 43-day delay seeking restoration of TAXC No. 90 of 2024, which had been dismissed for want of prosecution on 24.07.2025.

Source: [Paragraphs 1-8; PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

Finding sufficient cause for the 43-day delay, the Division Bench condoned the delay under section 5 of the Limitation Act, 1963 and allowed the restoration application subject to payment of Rs. 5,000 costs to the Chhattisgarh High Court Legal Services Committee within 15 days.

Source: [Paragraphs 2-10; PDF pp. 1-2](#)

03 JUDICIAL DECISION

Allowed MCC No. 1042 of 2025 and restored TAXC No. 90 of 2024 to its original number subject to deposit of Rs. 5,000 costs within 15 days.

Source: [Paragraphs 9-10; PDF p. 2](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - 43-day delay condoned and TAXC No. 90 of 2024 restored to its original number subject to Rs. 5,000 costs within 15 days.

Source: [Paragraphs 9-10; PDF p. 2](#)

05 AKHB REVIEW POINT

AKHB analysis: part of a 3-company restoration batch (with Purvi Finvest Ltd. in MCC 1038/2025 and East West Finvest Ltd. in MCC 1039/2025) decided on 31.10.2025.

Source: [Paragraphs 2-10; PDF pp. 1-2](#)

SOURCE & VERIFICATION

[High Court of Chhattisgarh official judgment PDF - AKHB Cloud Repository \(20251030_CGHC010433112025.pdf\)](#)

2-page official High Court of Chhattisgarh judgment PDF (20251030_CGHC010433112025.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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STATUTORY SCOPE

Applies appellate restoration principles in section 260A proceedings. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial treatment has not been independently verified.

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