B.L. Agrawal v. Joint Director of Income Tax (Investigation) and Union of India

MCC 852/2026 in WPT 103/2015

No neutral citation stated in supplied order | 2026-09-24

Writ restored after default dismissal, subject to Rs.3,000 costs to the Bar Association Library Fund.

High Court of Chhattisgarh | Single Judge | Rakesh Mohan Pandey

Assessment years: Not specified in order text

01 FACTS OF THE CASE

B. L. Agrawal applied in MCC 852/2026 to restore WPT 103/2015, dismissed for want of prosecution on 25 April 2025. Counsel attributed nonappearance to inadvertence and stated that the applicant wished to pursue the matter and had a good case on merits.

Source: PDF pp.1–2, paragraphs 1–2

02 DISCUSSION BY THE HON'BLE COURT

The non-applicants opposed restoration. After hearing counsel, the Court considered the applicant's submissions and allowed the application, subject to costs. The assertion of a good case was counsel's submission, not a determination of the underlying tax dispute.

Source: PDF p.2, paragraphs 2–5

03 JUDICIAL DECISION

WPT 103/2015 was restored to its original number, subject to payment of Rs.3,000 to the Library Fund, High Court Bar Association.

Source: PDF p.2, paragraph 5

04 OUTCOME / IN WHOSE FAVOUR

MCC 852/2026 was allowed on 24 September 2026 on the stated condition. Restoration reopens the writ procedurally; the order grants no substantive tax relief or express stay.

Source: PDF p.2, paragraph 5

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Restoration reverses the procedural default: The operative relief returns WPT 103/2015 to its original number after dismissal for non-prosecution. It does not decide the dispute against the Joint Director of Income Tax (Investigation) or the Union of India. The absence of assessment details prevents importing a tax issue into this short order. (PDF pp.1–2, paragraphs 1–5)

The costs condition is part of the relief: Payment is directed to the High Court Bar Association Library Fund, not to the Department. Compliance evidence should identify that recipient and the Rs.3,000 amount. The order does not state a payment deadline, so none is supplied here. (PDF p.2, paragraph 5)

Use the signed order date: The order on board is dated 24 September 2026; the repository identifier contains 23 September. The note retains that identifier for continuity but records the judicial date from the original. No merits inference follows from the applicant's assertion of a good case. (PDF p.1, date heading and pp.1–2, paragraph 2)

Source: PDF pp.1–2, paragraphs 1–5

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have 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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