Commissioner of Income Tax, Jabalpur v. Northern Coal Field Ltd.

M.C.C. No. 2034/2022

M.C.C. No. 2034/2022 (High Court of Madhya Pradesh, Jabalpur, order dated 2023-01-03) | 2023-01-03

Restoration of ITA 70/2015 subject to Rs.2,000 costs and production of deposit receipt.

High Court of Madhya Pradesh | Division Bench at Jabalpur | Sheel Nagu, J. | Virender Singh, J.

Assessment years: Not specified in order text

01 FACTS OF THE CASE

The Commissioner sought restoration through MCC 2034/2022 of ITA 70/2015, dismissed on 17 August 2022 for want of prosecution. Counsel supported the restoration request by affidavit.

Source: PDF p.1, paragraphs 2–3

02 DISCUSSION BY THE HON'BLE COURT

The Court ignored the limitation default reported by the Registry and disposed of IA 16124/2022. It accepted the reasons in the restoration petition and counsel's affidavit, subject to compliance with the stated costs condition.

Source: PDF p.1, opening paragraph and paragraphs 3–4

03 JUDICIAL DECISION

MCC 2034/2022 was allowed subject to Rs.2,000 being deposited with the M. P. State Legal Services Authority, Jabalpur within 15 days. On furnishing the receipt, the Registry was to restore ITA 70/2015 to its original number for adjudication on merits.

Source: PDF p.2, paragraphs 4–5

04 OUTCOME / IN WHOSE FAVOUR

Revenue obtained conditional restoration, not a decision sustaining the assessment. The Authority was directed to donate the amount to the Permanent Artificial Organ Transplantation Centre at Netaji Subhash Chandra Bose Medical College, Jabalpur. A copy was to be placed in the restored appeal's record.

Source: PDF p.2, paragraphs 4–6

05 EXPERT COMMENTS

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

Restoration depends on documented compliance: The direction to restore ITA 70/2015 is expressly linked to furnishing the deposit receipt. Acceptance of the application alone does not establish that the appeal was actually restored. The relevant follow-up record is the costs receipt and Registry action. (PDF p.2, paragraph 4)

Follow the specified payment route: The applicant had 15 days from the order to deposit Rs.2,000 with the Legal Services Authority. The subsequent donation is the Authority's responsibility; the order does not direct the applicant to substitute a direct payment to the medical centre. (PDF p.2, paragraph 4)

Merits remain for the income-tax appeal: The affidavit and explanation addressed non-prosecution of ITA 70/2015. Restoration returns that appeal for merits adjudication and does not resolve any deduction, addition or assessment-year issue. None is specified in this two-page order. (PDF pp.1–2, paragraphs 2–4)

Source: PDF p.2, paragraph 4

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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