

Principal Commissioner of Income Tax (Central), Rajasthan v. M/s Motisons Buildtech Pvt. Ltd.

D.B. Civil Miscellaneous Application No. 58/2025 in D.B. Income Tax Appeal No. 59/2020

[2026:RJ-JP:20283-DB] | D.B. Civil Misc. Application No. 58/2025 in D.B. ITA No. 59/2020 | 2026-05-13

Recall of order permitting withdrawal of Revenue appeal under CBDT monetary-limit circular where the dispute falls within the exceptions to the circular; restoration of D.B. Income Tax Appeal No. 59/2020 to original number.

Income-tax Act, 1961: sections 260A, 268A

High Court of Judicature for Rajasthan | 2-judge bench (Division Bench, Jaipur Bench) | Justice Inderjeet Singh | Justice Ravi Chirania

Assessment years: See D.B. ITA No. 59/2020

Procedural recall and restoration order in Miscellaneous Application

Recalls the earlier withdrawal order dated 26.09.2024 and restores D.B. ITA No. 59/2020 for hearing on merits; does not adjudicate the underlying tax additions.

01 FACTS OF THE CASE

By order dated 26.09.2024, D.B. Income Tax Appeal No. 59/2020 was dismissed as withdrawn on the Revenue's prayer in light of the CBDT monetary-limit circular, with express liberty to apply for revival if the case was found to fall within the exceptions to the circular. The Revenue subsequently filed D.B. Civil Misc. Application No. 58/2025 seeking recall of the order dated 26.09.2024 on the ground that the appeal falls within the circular's exceptions.

Source: [PDF pp. 1-2, paras 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

After hearing counsel for both parties and perusing the record, the Division Bench held that for the reasons stated in the application and in terms of the liberty reserved in the order dated 26.09.2024, the recall application deserved to be allowed.

Source: [PDF p. 2, para 2](#)

03 JUDICIAL DECISION

The High Court allowed the miscellaneous application, recalled the order dated 26.09.2024, and restored D.B. Income Tax Appeal No. 59/2020 to its original number.

Source: [PDF p. 2, para 2](#)

04 OUTCOME / IN WHOSE FAVOUR

Revenue - Recall application allowed and D.B. Income Tax Appeal No. 59/2020 restored to file.

Source: [PDF p. 2, para 2](#)

05 AKHB REVIEW POINT

Where a Revenue appeal is withdrawn under CBDT low-tax-effect circulars with liberty to revive if covered by an exception clause, the High Court will restore the appeal upon verification that an exception clause is attracted.

Source: [AKHB analysis based on PDF pp. 1-2](#)

SOURCE & VERIFICATION

[High Court of Judicature for Rajasthan official judgment PDF - AKHB Repository \(20260513_RJHC020329772025.pdf\)](#)

2-page official High Court of Judicature for Rajasthan judgment PDF (20260513_RJHC020329772025.pdf, 53,439 bytes).

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

Open cited source rendition

All 2 physical pages of 20260513_RJHC020329772025.pdf (53,439 bytes) extracted and verified page-by-page. SHA-256: 07413a7f1a72de5492a72e1b0e052d65bc948fc11eb2c4d5e55958986af628ab | Google Drive File ID: 1wA3bJPgwoDJNVwzLPknJlu2OGoeMWxkc.

STATUTORY SCOPE

Applies Sections 260A and 268A of the Income-tax Act, 1961 read with CBDT monetary-limit circulars. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full 2-page primary judgment PDF text read and verified page-by-page. Enforces explicit liberty reserved in withdrawal order dated 26.09.2024 to restore appeal if covered by CBDT Circular exceptions.

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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