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

D.B. Civil Miscellaneous Application No. 58/2025 in D.B. Income Tax Appeal No. 59/2020 (High Court of Judicature for Rajasthan, 2026-05-13) | 2026-05-13

Earlier monetary-limit withdrawal recalled and Revenue appeal restored on the asserted circular exception.

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

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Revenue sought recall of the 26 September 2024 order in ITA 59/2020 concerning Motisons Buildtech. That order had permitted withdrawal because tax effect was below Rs.2 crore under the circular dated 17 September 2024, leaving questions open and permitting revival if an exception applied.

Source: PDF p.1, reproduced order

02 DISCUSSION BY THE HON'BLE COURT

Revenue's counsel submitted that the case fell within an exception under the circular dated 15 March 2024 and was not covered by the monetary-limit withdrawal. The short order does not identify the exception clause or its underlying facts.

Source: PDF p.2

03 JUDICIAL DECISION

The recall application was allowed, the earlier order recalled and the appeal restored.

Source: PDF p.2, disposal

04 OUTCOME / IN WHOSE FAVOUR

Revenue obtained restoration only; the substantive tax dispute remained undecided.

Source: PDF p.2

05 EXPERT COMMENTS

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

The earlier liberty enabled the restoration request: The withdrawal order expressly preserved revival where an exception applied. The recall order operates within that procedural reservation. It is not itself a decision allowing Revenue's tax appeal, and restoration should not be confused with reversal of the Tribunal on merits. (PDF pp.1–2)

The exception is asserted but not explained: The Court accepted counsel's stated exception basis without reproducing its clause or the relevant transaction facts. The order therefore cannot establish that any particular class of cases necessarily falls within an exception. A comparable restoration request requires the actual circular and case facts, not merely this outcome. (PDF p.2)

Read the circular dates against the reproduced history: The earlier order identifies 17 September 2024; the later submission prints 17 September 2022 while referring to the exception framework of 15 March 2024. That internal date discrepancy should be checked against the circular itself before procedural use. It does not alter the source's clear operative direction restoring the appeal. (PDF pp.1–2)

Source: PDF pp.1–2

SOURCE & VERIFICATION

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

Complete 2-page original read and every page visually reviewed; source bytes verified. Commentary is editorial analysis of this order, not current-law clearance.

Full original and all five note panels re-reviewed on 21 October 2026; unsupported supplied assertions removed.

Open cited source rendition

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

STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been 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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