Deputy Commissioner of Income Tax (International Taxation), Jaipur v. Mohamed Sarif

Civil Restoration Application 447/2025 in ITA 7/2024

2026:RJ-JP:33276-DB; Civil Restoration Application 447/2025 in ITA 7/2024 | 2026-08-19

Appeal restored then dismissed for low monetary limit

260A

High Court of Judicature for Rajasthan | Division Bench | Arun Monga | Ashutosh Kumar

Assessment years: 2015-16

01 FACTS OF THE CASE

Revenue's section 260A appeal against the Tribunal's 20 February 2023 order for AY 2015-16 had been dismissed on 9 July 2024 after registry defects remained uncured despite a three-week peremptory direction. Revenue sought restoration, attributing the lapse to the filing office. Its delay application recorded 434 days and expressly acknowledged that the appeal could not survive the CBDT monetary limit, seeking restoration for clean withdrawal.

Source: Paras 1–4, PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court allowed restoration in light of the application's contents. It then separately addressed the restored appeal and relied on Revenue's express concession that the matter did not survive the low monetary limit prescribed under CBDT norms.

Source: Paras 5–7 and appeal paras 1–2, PDF pp.2–3

03 JUDICIAL DECISION

Civil Restoration Application 447/2025 was allowed and ITA 7/2024 restored to its original status. In the same order, the appeal was dismissed because it did not survive the CBDT low monetary limit.

Source: PDF pp.2–3

04 OUTCOME / IN WHOSE FAVOUR

Two-step procedural result: restoration granted to Revenue, followed immediately by dismissal of its appeal on monetary-limit grounds. The underlying tax merits were not adjudicated by this High Court order.

Source: PDF p.3

05 EXPERT COMMENTS

Record both operative stages — Restoration alone would suggest a live appeal awaiting hearing. The separate appeal portion on page 3 immediately dismisses it. The final status is therefore disposed of after restoration, not pending and not a Revenue victory on the substantive assessment.

A low-limit concession does not affirm the tax reasoning — Revenue candidly sought restoration for withdrawal because of CBDT norms. The High Court adopted that reason without deciding the Tribunal's tax analysis. No circular number or exact tax effect appears, so neither should be supplied from a standard monetary-limit template.

Distinguish the recorded delay explanation from a general rule — The application attributes 434 days to office lapse and procedure; the Court grants restoration in light of those contents. The order is not a general exemption for departmental delay or an instruction that registry defects can always be ignored. The failed three-week cure direction remains part of the material chronology.

Source: Editorial analysis; source references in the structured comments

SOURCE & VERIFICATION

Rajasthan High Court, Jaipur Bench; verified source order

Complete source PDF reviewed: 3 physical pages.

All 3 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

STATUTORY SCOPE

Sections and disposition are recorded only to the extent stated in this source order.

LATER TREATMENT

Source checked 2026-10-21. Subsequent treatment not 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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