

Deputy Commissioner of Income Tax, (International Taxation), Jaipur v. Shri Arun Nagar, Udaipur

D.B. Civil Restoration Application No. 444/2025 in D.B. Income Tax Appeal No. 01/2024

2026:RJ-JP:33273-DB | D.B. Civil Restoration Application No. 444/2025 in D.B. ITA No. 01/2024 (Raj HC Jaipur Bench, decided 19.08.2026) | 2026-08-19

Revenue's restoration application allowed after condoning 531-day delay to recall peremptory defect-dismissal order, and restored appeal D.B. ITA No. 01/2024 simultaneously dismissed on low monetary tax effect under CBDT norms.

Income-tax Act, 1961: sections 260A and 268A | Limitation Act, 1963: section 5

High Court of Judicature for Rajasthan | 2-judge bench (Division Bench, Jaipur Bench) | Arun Monga, J. | Ashutosh Kumar, J.

Assessment years: 2012-13

Composite order disposing of both Restoration Application No. 444/2025 and D.B. ITA No. 01/2024

Pages 1-2 allow the restoration application (condoning the 531-day delay), and page 3 dismisses the restored appeal D.B. ITA No. 01/2024 on low monetary limit.

01 FACTS OF THE CASE

The Revenue filed D.B. Income Tax Appeal No. 01/2024 under section 260A challenging the ITAT Jaipur Bench order dated 17.08.2022 for AY 2012-13. Because registry defects were not cured within the three-week peremptory timeline fixed on 07.02.2024, the Registrar (Judicial) dismissed the appeal on 03.04.2024. With a delay of 531 days, the Revenue filed D.B. Civil Restoration Application No. 444/2025 candidly stating in paragraph 4 that 'though on merits the appeal does not survive due to low monetary limit as prescribed by CBDT, the department is of the view that the matter be restored & clean withdrawal of appeal be made'.

Source: [Pages 1-2 of 3 \(Paragraphs 1-4\) \(20260819_RJHC020924512025.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Accepting the explanation that the delay in curing registry defects was bona fide and noting the Department's candid statement in paragraph 4 of the restoration application that the appeal did not survive due to the low monetary limit prescribed by the CBDT, the Division Bench first allowed the restoration application and restored D.B. Income Tax Appeal No. 01/2024 to its original number, and immediately took up the main appeal on board.

Source: [Pages 2-3 of 3 \(Paragraphs 5-7 and D.B. ITA No. 01/2024 Order Para 1\) \(20260819_RJHC020924512025.pdf\)](#)

03 JUDICIAL DECISION

The Rajasthan High Court allowed D.B. Civil Restoration Application No. 444/2025 to restore D.B. Income Tax Appeal No. 01/2024 and simultaneously dismissed D.B. Income Tax Appeal No. 01/2024 as not surviving due to the low monetary limit prescribed under CBDT norms.

Source: [Pages 2-3 of 3 \(20260819_RJHC020924512025.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Shri Arun Nagar); D.B. Income Tax Appeal No. 01/2024 restored and dismissed on low CBDT monetary limit.

Source: [Page 3 of 3 \(20260819_RJHC020924512025.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: Where a departmental appeal has been dismissed in default for non-removal of registry defects and subsequently falls below the revised CBDT monetary threshold, the Department may seek restoration expressly for recording a clean low-tax-effect disposal on the judicial record.

Source: [Full judgment PDF \(3 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260819_RJHC020924512025.pdf\)](#)

Reviewed from the complete 3-page official High Court judgment PDF (20260819_RJHC020924512025.pdf, SHA-256: b436b24eb7a0c872f029925ee025a145666755f2b7c18ea9a183b21bbde934fe).

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

Primary source verified page-by-page (3 physical pages, 183,037 bytes, SHA-256:

b436b24eb7a0c872f029925ee025a145666755f2b7c18ea9a183b21bbde934fe). Cloud Google Drive File ID:

103upopwT_q1Z6uwWeBcYtHoruJUWFDNK

(https://drive.google.com/file/d/103upopwT_q1Z6uwWeBcYtHoruJUWFDNK/view).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

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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