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 appeal restored after default dismissal, then dismissed because it did not survive the CBDT monetary limit.

Income-tax Act, 1961: section 260A; 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

Restoration followed by low-limit dismissal

The application quotes a registry delay of 531 days. The Court allows restoration on its contents, then dismisses the restored appeal under the CBDT monetary-limit position stated by Revenue; no tax merits are adjudicated.

01 FACTS OF THE CASE

Revenue's section 260A appeal against the ITAT Jaipur order of 17 August 2022 for AY 2012–13 was dismissed on 3 April 2024 after defects remained uncured beyond the three weeks allowed on 7 February 2024. Revenue sought restoration, attributing default to its clerk or counsel's office. Its section 5 application quoted a registry delay of 531 days, but also stated that restoration was sought so the appeal could be withdrawn because of the CBDT monetary limit.

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02 DISCUSSION BY THE HON'BLE COURT

The Court reproduced the grounds of the delay application, including the claimed inadvertent lapse, official procedure and Revenue's statement that the appeal did not survive the monetary limit. In view of those contents it allowed restoration; the order supplies no separate extended analysis of sufficient cause.

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03 JUDICIAL DECISION

D.B. Income Tax Appeal 01/2024 was restored to its original status. In the same composite order, the Court then dismissed that appeal because it did not survive the low monetary limit prescribed under CBDT norms.

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04 OUTCOME / IN WHOSE FAVOUR

The restoration application succeeded procedurally, but the restored Revenue appeal ended in dismissal on the stated monetary-limit ground. The underlying AY 2012–13 tax merits were not decided.

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05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Two procedural stages explain the apparently opposite results — Restoration removed the earlier default dismissal so that the Court could address the appeal in its restored status. The ensuing low-limit dismissal was the result Revenue had itself anticipated. Describing only restoration would misleadingly suggest a surviving merits appeal.

The delay explanation is recorded without a general rule — The application blamed a filing-office lapse and official approvals and reported 531 days. The Court allowed restoration on the contents without developing a general standard excusing such defaults. It is not authority that departmental procedure or clerk error invariably establishes sufficient cause.

Monetary disposal is not acceptance of a tax proposition — Neither a ceiling figure nor a circular number or exception analysis is supplied. The dismissal does not resolve the substantive questions said to arise from the Tribunal order. Those matters require their own sources rather than an inference from this procedural closure.

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SOURCE & VERIFICATION

Original judgment PDF (20260819_RJHC020924512025.pdf)

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All 3 original pages read and visually inspected; all five panels audited.

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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 2026-10-21. Subsequent treatment has not been independently verified.

AI DISCLOSURE

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