CGHC010392102026 2026:CGHC:46156-DB

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

MCC No. 1021 of 2026

1 - Smt. Priyanka Modi Daughter Of Gajanand Modi Aged About 42 Years Resident Of Main Road, Naila, Janjgir District-Janjgir-Champa, Pin-495668 (Chhattisgarh) Pan No.-AKTPM2034R

... Applicant

versus

1 - The Income Tax Officer Ward Janjgir-Champa, Chhattisgarh

... Non-applicant

NIKITA JAIN

Digitally signed by NIKITA JAIN
Date: 2026.11.03 10:54:53 +0530

For Applicant	:	Shri Siddharath Dubey, Advocate.
For Non-applicant	:	Shri Ajay Kumrani, Advocate appears on behalf of Shri Amit Choudhary, Advocate.

DB: Hon'ble Shri Justice Parth Prateem Sahu &
Hon'ble Smt. Justice Sushma Sawant

Order on Board

02/11/2026

1. Heard on I.A. No.01/2026, an application for condonation of delay in filing the present MCC.

2. Learned counsel for the non-applicant submits that he does not intend to file the written reply to the application for condonation of delay, however, his oral objection may be recorded.

3. On due consideration of submission made by counsel for the parties, the facts and circumstances of the case and the reasons assigned in the application, I.A. No.01/2026 is allowed and delay of 376 days in filing the application for restoration of the petition is hereby condoned.

4. With the consent of the parties, this MCC is heard finally.

5. On due consideration of submission of counsel for the parties as also the reasons assigned in the application for restoration of the said petition, we find that sufficient ground has been made out to allow the application.

6. Accordingly, the MCC is allowed and TAXC No.40 of 2023 is restored to its original number.

Sd/-

(Parth Prateem Sahu)
Judge

Sd/-

(Sushma Sawant)
Judge

Nikita