2025:CGHC:53372-DB

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

MCC No. 1038 of 2025

M/s. Purvi Finvest Ltd. Through Sharad Kumar Darak Director Of The Company Having Its Registered Address At Kamla Hari Villa, Mani Road, Vidya Nagar, Bilaspur 495001

... Applicant

Versus

The Deputy Commissioner Of Income Tax Circle-1(1), Bilaspur Having Its Office At Vyapar Vihar, Bilaspur Chhattisgarh

... Non-applicant

[Cause-title taken from Case Information System (CIS)]

SAIFAN KHAN Digitally signed by SAIFAN KHAN

For Applicants	:	Mr. Sumesh Bajaj, Advocate
For Non-applicant	:	Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Choudhary, Advocate

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DB: Hon'ble Shri Justice Sanjay K. Agrawal &
Hon’ble Shri Justice Sachin Singh Rajput

Order on Board
31.10.2025

1. Heard on IA No.01, which is an application filed under Section 05 of the Limitation Act, 1963, seeking condonation of delay of 43 days in filing the present restoration application (MCC).

2. For the reasons mentioned in the application, we are of the considered opinion that the applicants have shown sufficient cause in filing this restoration application (MCC) with a delay of 43 day and, accordingly, the same is liable to be condoned.

3. Consequently, the delay of 43 day in filing this restoration

application (MCC) is hereby condoned. IA No.01 is **allowed**.

4. Also heard on admission.

5. The application being arguable is **admitted** for hearing.

6. Issue notice to the non-applicant. Mr. Ajay Kumari, learned counsel appearing for the non-applicant accepts notice.

7. With the consent of the parties, heard finally.

8. This MCC has been filed seeking restoration of TAXC-67-2024, which was dismissed for want of prosecution by order dated 24.07.2025.

9. For the reasons stated in the application, the same is allowed. TAXC-67-2024 is restored to its original number for hearing and disposal in accordance with law subject to payment of cost of Rs.5,000/- (Rupees Five Thousand Only) before Chhattisgarh High Court Legal Services Committee and filing proof thereof before this Court within 15 days from today. It is made clear that failure to deposit the amount of cost within stipulated time, will lead to automatic dissolution of this order without further reference to the Bench.

10. Accordingly, the MCC **allowed**.

Sd/-
(Sanjay K. Agrawal)
Judge

Sd/-
(Sachin Singh Rajput)
Judge

s@if