HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Miscellaneous Application No. 58/2025

IN

D.B. Income Tax Appeal No.59/2020

Principal Commissioner Of Income Tax (Central), Rajasthan, 2Nd Floor, New Central Revenue Building (Annexe), Janpath, Jaipur

----Petitioner

Versus

M/s Motisons Buildtech Pvt. Ltd., B-9, Vivekanand Marg, C-Scheme, Jaipur, Rajasthan (Pan/gir No. Aadcm8806C)

----Respondent

For Petitioner(s) : Mr. Nitin Jain.
For Respondent(s) :

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHUTOSH KUMAR

Order

13/05/2026

This Court on 26.09.2024 while deciding the D.B. Income Tax Appeal No.59/2020, passed the following order:-

> "1. Tax tax effect in appeal is below Rupees Two Crores, in view of the circular Central Board of Direct Taxes dated 17.09.2024, learned counsel for appellant seeks permission to withdraw the appeals.
> 2. The appeal is dismissed as withdrawn.
> 3. The formulated substantial question of law is kept open.
> 4. The Departmental shall be at liberty to move an application for revival in case the matter is not covered under the circular."

Counsel for the applicant submits that this case is not covered under the circular of Central Board of Direct Taxes dated

17.09.2022 and this case falls under the exception even in the circular dated 15.03.2024. Counsel further submits that the liberty has also been granted by this Court for revival of this appeal.

In view of the above, the application is allowed and the order dated 26.09.2024 is recalled and the main appeal i.e. D.B. Income Tax Appeal No.59/2020 is restored to its original number.

(ASHUTOSH KUMAR),J (INDERJEET SINGH),J

MG/05