

RAJASTHAN HIGH COURT

सत्यमेव जयते

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Restoration Application No.444/2025
CNR: RJHC020924512025 | URN: CRES / 823U / 2025
in

D.B. Income Tax Appeal No. 01/2024

Dy. Commissioner Of Income Tax, (International Taxation) Jaipur,
Having Its Office Address At 3rd Floor, Jeevan Nidhi-2, LIC
Building, Ambedkar Circle, Jaipur

-----Petitioner

Versus

Shri Arun Nagar, 1A Gokul Nagar, Udaipur.

-----Respondent

For Petitioner(s)	:	Mr. Parth Vashistha, Adv. for Mr. Shantanu Sharma, Adv.
For Respondent(s)	:	

HON'BLE MR. JUSTICE ARUN MONGA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR
Order(Oral)

19/08/2026

Per: Arun Monga, J.

1. The applicant-appellant herein, *inter alia*, seeks recalling of the order dated 03.04.2024 and restoration of the appeal to its original number for adjudication on merits, and also seeks any other order or direction as may be deemed fit and proper in the facts and circumstances of the case.
2. The applicant-appellant-Revenue had preferred an appeal under Section 260A of the Income Tax Act, 1961 against the order dated 17.08.2022 passed by the learned ITAT, Jaipur, for AY 2012-13. *Vide* order dated 07.02.2024, the coordinate division bench of this Court directed that the appeal would stand dismissed if the defects pointed out by the Registry were not cured within three weeks. As the defects

remained uncured, the learned Registrar (Judicial), *vide* order dated 03.04.2024, made the pre-emptory order absolute and dismissed the appeal.

3. The applicant has, therefore, sought recall of the order dated 03.04.2024 and restoration of the appeal, submitting that the defects could not be cured due to an inadvertent and *bona fide* lapse on the part of the filing clerk/counsel's office.

4. For ready reference, the grounds stated in the application under Section 5 of the Limitation Act for condonation of delay are as below:-

"1. That applicant-Revenue has filed the restoration application for restoration of D.B. ITA No.01/2024. The contents of the said application may kindly be treated as part and parcel to the instant application for condonation of delay.

2. That it is most respectfully submitted that on perusal of the instant restoration application, it would be evident that the delay which has occasioned in filing of restoration application is bonafide and to unintentional and same is attributable the irregularities committed by the office clerk in curing the defects in time. It is stated that upon noticing the irregularities and defects in the file expeditious steps were taken for curing the same and it is in the interest of justice that the delay which has occasioned in filing of application be condoned and the restoration application be allowed and further D.B. Misc. Restoration Application No.444/2025 be taken up and heard on merits.

3. That the registry has pointed out the delay of 531 days. It is submitted that the delay which has occasioned in filing of the appeal is bonafide and unintentional and substantial questions of law are involved in the matter which requires adjudication on merits. The delay which has occasioned was due to adherence of official procedure and approval.

4. That though on merits the appeal does not survive due to low monetary limit as prescribed by CBDT, but the department is of the view that the matter be restored & clean withdrawal of appeal be made."

5. In view of the contents of the application as above, the prayer for restoration of the appeal is allowed.

6. Application stands disposed of.

7. The appeal stands restored to its original status for hearing i.e., D.B. Income Tax Appeal No. 01/2024.

D.B. Income Tax Appeal No. 01/2024:-

1. In the restoration application, it has been candidly stated by the appellant in Para No.4, thereof:-

"4. That though on merits the appeal does not survive due to low monetary limit as prescribed by CBDT, but the department is of the view that the matter be restored & clean withdrawal of appeal be made."

In the premise, the appeal is dismissed, as the same does not survive due to low monetary limit prescribed under the CBDT norms.

(ASHUTOSH KUMAR),J

(ARUN MONGA),J