

HIGH COURT OF CHHATTISGARH, BILASPUR

MCC No. 596 of 2013

1. Commissioner Of Income Tax Raipur Raipur C.G.

---- Applicant

Versus

1. Ku. Neha Puri D/o Vijay Kumar Puri I.R.S. Commissioner Of Central Excise
(Appeal) Central Excise Building, Dhamtari Road, Tikrapara, Raipur C.G.

---- Respondent

For Applicant : No one appears.
For Respondent : No one appears

Hon'ble Shri Justice T. P. Sharma
Hon'ble Shri Justice Inder Singh Uboweja

Order On Board by T.P.Sharma, J.

26/03/2015

No one appears for the applicant even in second round when the case is called out for hearing nor any representation is made on behalf of the appellant.

2. This is an application for restoration of I.T.A.No.32/2007 dismissed as time barred vide order dated 30th June, 2009 on the ground that law in the subject matter has been amended

3. Registry has pointed out the defaults. Having perused M.C.C., we do not find any ground to entertain the present in view of change in law. Therefore, M.C.C. is dismissed summarily reserving the liberty to the applicant to file appropriate petition in the light of change in law.

4. No order as to costs.

JUDGE

JUDGE