

HIGH COURT OF CHHATTISGARH, BILASPUR**MCC No.170 of 2020**

- M/s Derolion Solvent Products Ltd Through Its Managing Director, Regd. Office
At Village Pendari, Tehsil Takhatpur, District Bilaspur
Chhattisgarh.....Petitioner, District : Bilaspur, Chhattisgarh

---- Petitioner**Versus**

1. The Commissioner Of Commercial Tax Raipur
Chhattisgarh.....Respondent, District : Raipur, Chhattisgarh
2. The Upper Commissioner, Commercial Tax, Raipur Division, Raipur
Chhattisgarh.....Respondent, District : Raipur, Chhattisgarh
3. The Assistant Commissioner, Commercial Tax, Bilaspur Division, Bilaspur
Chhattisgarh.....Respondent, District : Bilaspur, Chhattisgarh

---- Respondents

For petitioner	:	Shri Harsh Wardhan, Advocate
For Respondents	:	Shri Anmol Sharma, Panel Lawyer

S.B.: Hon'ble Shri Justice Manindra Mohan Shrivastava**Order on Board****19/02/2020**

Heard on prayer for restoration of WPT No.1683 of 2009, which was dismissed for want of prosecution.

2. Learned counsel for the applicant, referring to the contents of his application, would submit that non appearance of the applicant, when the case was called for hearing, was bona fide mistake and not a deliberate one.

3. Taking into consideration what has been stated in the application and that the order impugned in the petition result in serious consequences in terms of minority obligations towards payment of tax, prayer for restoration of petition is allowed and WPT No.1683 of 2009 is restored to its original number so as to

afford an opportunity to contest the matter on merits, subject to deposit of Rs.2500/- in the Chhattisgarh High Court Bar Association.

4. It is made clear that if no appearance is made on the date when the case would be called for hearing, the case would be dismissed.

5. MCC is accordingly allowed.

SD/-
(Manindra Mohan Shrivastava)
Judge