

HIGH COURT OF CHHATTISGARH, BILASPUR

MCC No. 122 of 2020

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

---- Applicant

Versus

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

---- Respondents

For Applicant/s	:	Mr. Harsh Wardhan, Advocate.
For State	:	Mr. Alok Bakshi, Additional A.G.

Hon'ble Shri Justice Manindra Mohan Shrivastava

Order On Board

13/02/2020

1. Heard on prayer for restoration of WPT No.1682 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.1682 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 High Court Legal Aid Committee.
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**