NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

MCC No. 662 of 2021

Deputy Commissioner of Income Tax Through Shri Ganesh Prasad, Age 53 Years, S/o Late Shri Dashrath Prasad, Presently Posted Assistant Commissioner, Income Tax - Delhi Circle, Having Office At Ara Center, E-2, Jhandewalan, New Delhi, 110055.

---- Applicant

Versus

Surendra Kumar Jain, Through His Legal Heir - Smt. Poonam Jain, (Wife), W/o Lt. S.K. Jain, Aged About 70 Years, R/o House No. B-5, Maharani Bagh, Sriniwaspuri S.O., South Delhi, New Delhi.

1. (a) Smt. Poonam Jain (Wife) W/o Lt. S.K. Jain, Aged About 70 Years R/o House No. B-5 Maharani Bagh, Sriniwaspuri S.O., South Delhi, New Delhi - 65

1 (b) Ms. Geetika Jain (Daughter) D/o Lt. S.K. Jain, Aged About 45 Years R/o House No. B-5 Maharani Bagh, Sriniwaspuri S.O. South Delhi, New Delhi-65

---- Respondents

(Cause-title taken from Case Information System)

For Applicant	:	Mr. Ramakant Mishra, Advocate
For Respondents	:	Ms. Astha Shukla, Advocate

Hon'ble Shri Arup Kumar Goswami, Chief Justice

Hon'ble Shri Sanjay Agrawal, Judge

Order on Board

Per Arup Kumar Goswami, Chief Justice

15.12.2021

Heard Mr. Ramakant Mishra, learned counsel for the appellant. Also heard Ms. Astha Shukla, learned counsel for the respondents in

MCC No. 662 of 2021, which is filed for restoration of Tax Case No. 28/2010.

2. This Court, by an order dated 01.04.2009, had granted time to cure the defects within a period of four weeks, further providing that in case defects are not cured within the time granted, the case will get automatically dismissed without further reference to the Court.

3. Defects were not cured and consequently, Tax Case No. 28/2010 came to be dismissed.

4. After 3980 days, this application for restoration has been filed along with an application for condonation of delay in filing restoration application, registered as I.A. No. 01 of 2021.

5. ITA No. 6/2005 was filed in connection with assessment year 1992-93, ITA No. 7/2005 was filed in connection with assessment year 1989-90, ITA No. 8/2005 was filed in connection with assessment year 1990-91 and ITA No. 9/2005 was filed in connection with assessment year 1991-92.

6. This Tax Case No. 28/2010 was filed in connection with assessment year 1988-89. All these cases are in between the same parties.

7. Though we are not entirely satisfied with the explanation given for delay that has occasioned in filing the restoration application, having regard to the fact that similar issues are being raised in all these appeals, we are inclined to condone the delay and restore Tax Case No.28/2010 to file.

8. Ordered accordingly.

9. The defects shall be cured within a period of 5 days from today.

10. Registry will list Tax Case No. 28/2010 with ITA No. 6/2005, ITA No. 7/2005, ITA No. 8/2005 and ITA No. 9/2005 on 11th of January, 2022 along with a report indicating as to whether defects in Tax Case No.28/2010 have been cured.

11. Accordingly, this MCC stands disposed of.

Sd/-
(Arup Kumar Goswami)
Chief Justice

Sd/-
(Sanjay Agrawal)
Judge

Chandra