IN THE HIGH COURT OF JHARKHAND AT RANCHI

I.A. No. 13585 of 2024

In/and

Civil Review No. 46 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Tripta Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … … Opposite Party

With

I.A. No. 13606 of 2024

In/and

Civil Review No. 47 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Kamal Deo Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … Opposite Party

With

I.A. No. 13582 of 2024

In/and

Civil Review No. 48 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

M/s KDS Contractors Pvt. Ltd. having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, PO & PS-Kolkata Airport, Kolkata-70052 and also C/o Sri SK Poddar, Flat No. 501, Mahavbir tower, Main Road, PO-GPO Kotwali, and PS Kotwali, Ranchi. … … Opposite Party

With

I.A. No. 13587 of 2024

In/and

Civil Review No. 49 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Tripta Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … Opposite Party

With

I.A. No. 13578 of 2024

In/and

Civil Review No. 50 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

M/s KDS Contractors Pvt. Ltd. having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, PO & PS-Kolkata Airport, Kolkata-70052 and also C/o Sri SK Poddar, Flat No. 501, Mahavbir tower, Main Road, PO-GPO Kotwali, and PS Kotwali, Ranchi. … … Opposite Party

with

I.A. No. 13589 of 2024

In/and

Civil Review No. 51 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Tripta Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … Opposite Party

With

I.A. No. 13612 of 2024

In/and

Civil Review No. 52 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Rajat Minerals Pvt. Ltd., having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, P.O. & P.S. Kolkata Airport, Kolkata-700052 and also at C/O Sri S.K. Poddar, Flat NO. 501, Mahabir Tower, Main Road, P.O. GPO Kotwali, and P.S. – Kotwali, Ranchi. … … … Opposite Party

with

I.A. No. 13614 of 2024

In/and

Civil Review No. 53 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Rajat Minerals Pvt. Ltd., having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, P.O. & P.S. Kolkata Airport, Kolkata-700052 and also at C/O Sri S.K. Poddar, Flat NO. 501, Mahabir Tower, Main Road, P.O. GPO Kotwali, and P.S. – Kotwali, Ranchi. … … … Opposite Party

with

I.A. No. 13605 of 2024

In/and

Civil Review No. 54 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Kamal Deo Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … Opposite Party

With

I.A. No. 13576 of 2024

In/and

Civil Review No. 55 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Rajat Minerals Pvt. Ltd., having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, P.O. & P.S. Kolkata Airport, Kolkata-700052 and also at C/O Sri S.K. Poddar, Flat NO. 501, Mahabir Tower, Main Road, P.O. GPO Kotwali, and P.S. – Kotwali, Ranchi. … … … Opposite Party

with

I.A. No. 13615 of 2024

In/and

Civil Review No. 56 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Rajat Minerals Pvt. Ltd., having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, P.O. & P.S. Kolkata Airport, Kolkata-700052 and also at C/O Sri S.K. Poddar, Flat NO. 501, Mahabir Tower, Main Road, P.O. GPO Kotwali, and P.S. – Kotwali, Ranchi. … … … Opposite Party

with

I.A. No. 13609 of 2024

In/and

Civil Review No. 57 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Kamal Deo Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … Opposite Party

With

I.A. No. 13579 of 2024

In/and

Civil Review No. 58 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

M/s KDS Contractors Pvt. Ltd. having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, PO & PS-Kolkata Airport, Kolkata-70052 and also C/o Sri SK Poddar, Flat No. 501, Mahavbir tower, Main Road, PO-GPO Kotwali, and PS Kotwali, Ranchi. … … Opposite Party

with

I.A. No. 13611 of 2024

In/and

Civil Review No. 59 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Rajat Minerals Pvt. Ltd., having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, P.O. & P.S. Kolkata Airport, Kolkata-700052 and also at C/O Sri S.K. Poddar, Flat NO. 501, Mahabir Tower, Main Road, P.O. GPO Kotwali, and P.S. – Kotwali, Ranchi. … … … Opposite Party

with

I.A. No. 13570 of 2024

In/and

Civil Review No. 60 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Rajat Minerals Pvt. Ltd., having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, P.O. & P.S. Kolkata Airport, Kolkata-700052 and also at C/O Sri S.K. Poddar, Flat NO. 501, Mahabir Tower, Main Road, P.O. GPO Kotwali, and P.S. – Kotwali, Ranchi. … … … Opposite Party

With

I.A. No. 13577 of 2024

In/and

Civil Review No. 61 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Rajat Minerals Pvt. Ltd., having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, P.O. & P.S. Kolkata Airport, Kolkata-700052 and also at C/O Sri S.K. Poddar, Flat NO. 501, Mahabir Tower, Main Road, P.O. GPO Kotwali, and P.S. – Kotwali, Ranchi. … … … Opposite Party

With

I.A. No. 13607 of 2024

In/and

Civil Review No. 62 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Kamal Deo Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … Opposite Party

With

I.A. No. 13580 of 2024

In/and

Civil Review No. 63 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

M/s KDS Contractors Pvt. Ltd. having registered office at Flat No. 3D, Block 2, 3rd Floor, Space Town Welfare Association, VIP Road, Teghoria, PO & PS-Kolkata Airport, Kolkata-70052 and also C/o Sri SK Poddar, Flat No. 501, Mahavbir tower, Main Road, PO-GPO Kotwali, and PS Kotwali, Ranchi. … … Opposite Party

With

I.A. No. 13588 of 2024

In/and

Civil Review No. 64 of 2025

The Principal Commissioner of Income Tax, Central, Patna having its office at Central Revenue Building, 3rd Floor, Birchand Patel Marg, PO-C.R. Building & PS- Patna, District- Patna. … Petitioner

Versus

Tripta Sharma, C/o Shri S.K. Poddar, Flat No. 501, Mahabir Tower, Main Road, PO & PS- Hindpiri, Ranchi and also at House No. 69, BVO, Bharolian Khurd, Nangal Road, Opposite Professor Colony, PO – Una H.O. & P.S.- PP City, Una, District-Una, Himachal Pradesh, Pin Code- 174303. … … … Opposite Party

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CORAM: HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE SUJIT NARAYAN PRASAD

For the Appellant : Mr. Anurag Vijay, Sr.S.C.
For the Respondents: Mrs. Darshana Poddar Mishra, Advocate

02/Dated: 11.12.2025

I.A. No. 13585 of 2024 in Civil Review No. 46 of 2025, I.A. No. 13606 of 2024 in Civil Review No. 47 of 2025, I.A. No. 13582 of 2024 in Civil Review No. 48 of 2025, I.A. No. 13587 of 2024 in Civil Review No. 49 of 2025, I.A. No. 13578 of 2024 in Civil Review No. 50 of 2025, I.A. No. 13589 of 2024 in Civil Review No. 51 of 2025, I.A. No. 13612 of 2024 in Civil Review No. 52 of 2025, I.A. No. 13614 of 2024 in Civil Review No. 53 of 2025, I.A. No. 13605 of 2024 in Civil Review No. 54 of 2025, I.A. No. 13576 of 2024 in Civil Review No. 55 of 2025, I.A. No. 13615 of 2024 in Civil Review No. 56 of 2025, I.A. No. 13609 of 2024 in Civil Review No. 57 of 2025, I.A. No. 13579 of 2024 in Civil Review No. 58 of 2025, I.A. No. 13611 of 2024 in Civil Review No. 59 of 2025, I.A. No. 13570 of 2024 in Civil Review No. 60 of 2025, I.A. No. 13577 of 2024 in Civil

Review No. 61 of 2025, I.A. No. 13607 of 2024 in Civil Review No. 62 of 2025, I.A. No. 13580 of 2024 in Civil Review No. 63 of 2025
I.A. No. 13588 of 2024 in Civil Review No. 64 of 2025

1) Even though all these interlocutory applications have been vehemently opposed, however, for the reasons set out in the applications, we find sufficient cause to condone the delay that has crept up in filing the civil review petitions.

2) Ordered accordingly.

3) All the Interlocutory applications filed in respective civil review petitions shall stand disposed of.

Civil Review Nos. 46 of 2025 ,Civil Review No. 47 of 2025, Civil Review No. 48 of 2025, Civil Review No. 49 of 2025, Civil Review No. 50 of 2025, Civil Review No. 51 of 2025, Civil Review No. 52 of 2025, Civil Review No. 53 of 2025, Civil Review No. 54 of 2025, Civil Review No. 55 of 2025, Civil Review No. 56 of 2025, Civil Review No. 57 of 2025, Civil Review No. 58 of 2025, Civil Review No. 59 of 2025, Civil Review No. 60 of 2025, Civil Review No. 61 of 2025, Civil Review No. 62 of 2025, Civil Review No. 63 of 2025 and Civil Review No. 64 of 2025

4) Since the common questions of law and fact arise in all these review petitions, therefore, they are taken up together for consideration and are being disposed of by a common judgment.

5) These civil review petitions are directed against the judgment passed by this Court on 09.07.2024 whereby the Tax Appeals bearing Tax Appeal Nos. 14 of 2020, 11 of 2020, 12 of 2020, 13 of 2020, 15 of 2020, 16 of 2020, 17 of 2020, 18 of 2020, 19 of 2020, 20 of 2020, 21 of 2020, 22 of 2020, 23 of 2020,

24 of 2020, 25 of 2020, 26 of 2020, 27 of 2020, 28 of 2020 and 29 of 2020 were ordered to be dismissed on the ground of limitation.

6) It is not in dispute that the majority of appeals so filed during the covid-period on different dates but post March, 2020 that is during the covid-period. Like for example Tax Appeal No. 14 of 2020 was filed on 12.06.2020 and, therefore, in terms of the judgment passed by the Hon'ble Supreme Court in case title Suo Motu Writ Petition (C) No. 3 of 2020 decided along with miscellaneous petitions on 10.01.2022, the period from 15.03.2020 till 28.02.2022 was required to be excluded for the purpose of limitation as may be prescribed under any general or special law in respect of all judicial or quasi judicial proceedings as is evident from paragraph 5 (I) of the order which reads as under:-

> *"I. The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi judicial proceedings."*

7) In view of the aforesaid directions, the Court has no hesitation to conclude that there is error apparent on the face of the record whereby all the tax appeals under review were ordered to be dismissed.

8) Accordingly, all the civil review petitions are allowed.

9) The tax appeals shall stand restored to its original number and all the applications filed for condonation of delay shall be deemed to be allowed.

10) List all the tax appeals before the appropriate Bench having the jurisdiction, as the tax appeals shall be deemed to have been filed within time in terms of the order passed by the Hon'ble Supreme Court.

11) The limitation petitions are disposed of as the appeals would be deemed to have been filed within time.

(Tarlok Singh Chauhan, C.J.)

NAFR
11/12/2025
Sharda/MM
Cp.02
Uploaded on. 12/12/2025

(Sujit Narayan Prasad, J.)