



CGHC010184772026



2026:CGHC:30380-DB

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

REVP No. 162 of 2026

{Arising out of judgment dated 20-9-2024 passed in TAXC No.105/2024}

The Deputy Commissioner of Income Tax 1 (1), Bhilai, Durg, Chhattisgarh
(Appellant in tax appeal)

... Petitioner

versus

Bhilai Jaypee Cement Ltd., BSP Premises, Slag Yard Road (Opp Sector 4
Nmoh), Bhilai, Chhattisgarh
(Respondent in Tax Appeal)

... Respondent

Division Bench: -

Hon'ble Shri Sanjay K. Agrawal and
Hon'ble Shri Amitendra Kishore Prasad, JJ.

Order (In Chamber)
(17/07/2026)

Sanjay K. Agrawal, J.

1. This review petition is filed for review/recall of judgment dated 20-9-2024 passed by this Court in TAXC No.105/2024 and it has been taken-up for consideration in Chamber in view of Rule 90(2) of the High Court of Chhattisgarh Rules, 2007.
2. We have gone through the review petition and the annexed documents.

3. The tax case has been allowed to be withdrawn to the Revenue on the basis of the statement made on their behalf and particularly, relying upon the circular dated 17-9-2024 in which monetary limits for filing of appeals in income-tax cases is assessed to be ₹ 2 crores and in the present case, liability has been assessed to be less than ₹ 2 crores.
4. In that view of the matter, after going through the record of the review petition and the documents annexed therewith and also the judgment under review, we do not find any error apparent on the face of record warranting review of the judgment dated 20-9-2024 passed by this Court in TAXC No.105/2024. Accordingly, the review petition is dismissed in limine in terms of Rule 90(2) of the Rules of 2007 finding no sufficient cause for review of the judgment under review. No order as to cost(s).

Sd/-
(Sanjay K. Agrawal)
Judge

Sd/-
(Amitendra Kishore Prasad)
Judge