IN THE HIGH COURT OF JUDICATURE AT BOMBAY NAGPUR BENCH, NAGPUR

WRIT PETITION NO. 1981 OF 2025

(Mayank Subhash Jain vs. Principal Commissioner of Income Tax -1 Nagpur and others)

Office Notes, Office Memorandum of Coram, appearances, Court's orders of the directions and Registrar's orders.	*Court's or Judge's order*

Mr. Kapil Hirani, Advocate for petitioner.
Mr. B.N.Mohta, Advocate for respondents.

CORAM : AVINASH G. GHAROTE AND ABHAY J. MANTRI, JJ.

DATE : APRIL 15, 2025

1) The only ground why the application of the petitioner for being considered to be entitled for the applicability of the "Vivad Se Vishwas" Scheme, has been rejected is that an application for condonation of delay has not been filed by the petitioner along with his appeal challenging the order of penalty dated 22/01/2022 (pg.55), which appeal according to the petitioner, has been filed, within the statutory period of limitation contemplated by Section 249 (2) of the Income Tax Act, as it is contended by the petitioner, that the knowledge of the passing of order of penalty dated 22/01/2022 was acquired in the last week of January, 2023 and therefore, the appeal was within time. It is contended that the appeal has been registered, the notices have been issued therein to the department, who has already appeared on account of which on the date of the Scheme the appeal was pending and therefore, the requirement as contemplated in the Scheme of the pendency of the appeal stood satisfied.

2) Issue notice for final disposal returnable 21/04/2025. Mr.Mohta, learned counsel waives service of notice for respondents.

(ABHAY J. MANTRI, J.) **(AVINASH G. GHAROTE, J.)**

KOLHE

Signed by: Mr. Ravikant Kolhe
Designation: PA To Honourable Judge
Date: 15/04/2025 17:31:23