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

WRIT PETITION NO. 1981/2025

Mayank Subhash Jain .Vs. Pr. Commissioner of Income Tax – 1, Nagpur & Ors.

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Mr. Kapil Hirani, Advocate for petitioner.
Mr. A.Parchure and Mr. B.Mohta, Advocates for respondent Nos.1 to 4

CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.
DATE : JANUARY 30, 2026.

The question involved in the petition is whether the petitioner is entitled for the benefit of payment of taxes under the scheme known as, "Vivad Se Vishwas Scheme, 2024". The scheme, inter alia, provides that a person who has filed appeal, writ petition or special leave petition and is pending on the specified date i.e. on 22.07.2024, will be eligible for the scheme.

2. Respondents claim that penalty order under Section 270A of the Income Tax Act, 1961 was served upon the petitioner on 22.01.2022, through e-mail i/d "piyushkataria3@gmail.com". The time prescribed for filing appeal is 30 days and, therefore, appeal ought to have been filed by 21.02.2022. The appeal, however, has been filed on 09.02.2023.

3. The case of the petitioner is that he acquired knowledge of the penalty order on 01.02.2023 because the petitioner received a phone call from the Income Tax Department for payment of outstanding dues. After inquiry, the petitioner was informed that penalty order was sent to the aforesaid e-mail i/d.

4. Counsel for the petitioner submits that this e-mail i/d was not in existence at the relevant time. He has invited out attention to communication dated 05.02.2021, uploaded online by the petitioner saying that the communication sent on earlier e-mail address though

sent could not be opened for want of password. Accordingly, a request was made to address all future communications to the revised mail i/d “ravi.jain@suruchispices.net”. Learned counsel submits that in terms of aforesaid communication, it was expected from the Revenue to update e-mail i/d but it was not done. Revenue continued to send mails on the old e-mail i/d.

5. Counsel for petitioner submits that yet another communication was sent on 02.03.2022 saying that notices are being sent on old e-mail i/d, which is not valid. The petitioner then reiterated that the new e-mail i/d is the one which has been mentioned above. Accordingly, it is argued that the penalty order was not served upon the petitioner.

6. Mr. A. Parchure, counsel for respondents submits that the petitioner is a dishonest litigant. He made incorrect statement before the Appellate Authority so also before this Court. He has not filed appeal within time nor has he filed application seeking to condone delay and, therefore, it cannot be said that the appeal filed by petitioner was pending at the relevant time. Another reason why the petitioner is said to be a dishonest litigant is that in his return filed on 14.03.2022, he has mentioned e-mail i/d as “piyushkataria2@gmail.com”. Accordingly, it is argued that petitioner cannot take a plea that the aforesaid e-mail was invalid or that he has discontinued using the same.

7. We find substance in the submissions made by Mr.Parchure. In fact, it appears that the petitioner continued to refer to his old e-mail i/d in the returns filed even after passing penalty order under Section 270A of the Act, which was communicated to the petitioner on 22.01.2022. We also note that after issuing communication on 02.03.2022, wherein the petitioner has apprised the revenue of the new e-mail i/d, he, on 14.03.2022, filed Income Tax Return for the Assessment Year 2021-22 showing old email i/d.

Thus, on one hand, the petitioner has informed the revenue that e-mail i/d is changed and on the other hand, he continued to mention in his return the old e-mail i/d.

8. In the circumstances, revenue cannot be blamed to have sent the order of penalty on incorrect email i/d.

9. At this stage, counsel for petitioner seeks time to verify whether the income tax return for Assessment year 2021-22 was submitted on 14.03.2022.

10. As such, the revenue has, along with reply, filed copy of the Income Tax Return and made a statement on oath that the returns were filed on 14.03.2022, the petitioner has not disputed such status by filing rejoinder or otherwise.

11. In the circumstances, when the appeal was filed beyond limitation and was not accompanied by the application seeking to condone delay, it cannot be said that the petitioner had filed appeal within prescribed time and that his appeal was pending at the relevant time. Thus, it appears that the petitioner indeed is a dishonest litigant.

12. Nonetheless, we grant one more opportunity to the petitioner however on depositing an amount of Rs.50,000/-, before the next date.

13. List on 06.02.2026.

(JUDGE) **(JUDGE)**

Kahale