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

WRIT PETITION NO. 1981 OF 2025

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

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, Counsel for the petitioner,
Mr. Anand Parchure, Counsel for respondent Nos.1 to 4.

CORAM : ANIL L. PANSARE & NIVEDITA P. MEHTA, JJ.

DATED : 9th JANUARY, 2026

On 15-04-2025 following order was passed;

"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."

2. As could be seen, the petitioner is keen to pay tax in terms of the scheme "Vivad Se Vishwas". The order *prima facie* indicates that the petitioner is entitled to pay tax under the scheme. The respondent, however, appears to believe in "Vivad" instead of "Vishwas" and therefore, is taking time to find out ways to not accept the tax which otherwise is in the interest of all concerns.

3. In such circumstances, we may think of granting extra-ordinary benefit to the petitioner of waiving taxes for the reluctant attitude of officers of the respondents to process the claim if it is found that the petitioner indeed is entitled for the benefit under the Scheme “Vivad Se Vishwas”.

4. List on 16-01-2026 for further consideration.

(Nivedita P. Mehta, J.) **(Anil L. Pansare, J.)**

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