



2025:AHC-LKO:85168-DB

**HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW**

WRIT - C No. - 12010 of 2025

Mukesh Kumar Gautam

.....Petitioner(s)

Versus

Union Of India Thru. Secy. Ministry Of Finance Deptt. Of
Revenue New Delhi And 3 Others

.....Respondent(s)

Counsel for Petitioner(s) : Ajeet Kumar

Counsel for Respondent(s) : A.S.G.I., Kapish Srivastava, Kushagra Dikshit

Court No. - 2

**HON'BLE MRS. SANGEETA CHANDRA, J.
HON'BLE AMITABH KUMAR RAI, J.**

Vakalatnama filed today by Sri G.S. Misra, Advocate on behalf of respondent no.4 is taken on record.

Heard learned counsel for the petitioner, Sri Kushagra Dikshit along with Sri Neerav Chitravanshi, learned counsel for Income Tax Department and Sri G.S. Misra, learned counsel for respondent no.4/Bank.

This writ petition has been filed with the following prayers :-

I. Issue a writ/order/direction in nature of certiorari, to quashing the assessment order and penalty notice issued under Sections 144, 271(1)(b), 271(1)(c), and 271F of the Income Tax Act, 1961, issued on dated 24.10.2025, 29.10.2025 and 19.03.2025 respectively based on the erroneous reporting of ₹2.50 crore. The photocopy of the screenshot of demand on ITR Portal alongwith notice and penalty is already annexed herewith as Annexure No.1 to this writ petition.

II. Issue a writ of mandamus directing respondent no. 4 Bank) (the to issue a immediately clarification/corrected certificate confirming the actual cash deposit of ₹2,50,000 and to file a rectified SFT with the Income Tax Department.

III. Direct the Income Tax Department to rectify the record under Section 154 and withdraw all consequential demands or penalties arising out of the said error.

IV. Award compensation or direct the petitioner's liberty to claim damages from the bank for the mental agony and financial loss suffered due to its negligence.

It has been submitted by learned counsel for the petitioner that the actual cash deposit of Rs. 2,50,000/- only was made by the petitioner in his account, which has been wrongly reported by the Bank—respondent no. 4 on the website as Rs. 2.5 crores.

Learned counsel for the respondent no. 4/Bank has supported the contention made by learned counsel for the petitioner. It has been submitted that Rs. 2,50,000/- Cr. (short form for credit) has been uploaded by the Bank on its website, which has been wrongly read by the assessing officer as Rs. 2.5 crores. It has been submitted that the word credit in short has been written as Cr., which has been wrongly read by the assessing officer as crores.

Learned counsel appearing on behalf of the Income Tax Department has produced before this Court a copy of confidential information downloaded on 04.01.2023 by the assessing officer, wherein there is a specific amount shown as 25,000,000, i.e., six zeros after the figure of 25, which clearly makes out the amount to be Rs. 2.5 crores. There is no mention of Cr. therein in such information that was downloaded by the assessing officer from the common information portal maintained in this regard, where the Bank uploads the information, which is known as the RMS portal.

Be that as it may, we find that the petitioner had been given repeated notices before the assessment was done, and thereafter, penalty was also imposed upon the petitioner. It is after penalty was imposed that the petitioner sent an email to the department on 14.10.2025.

This petition is disposed of with liberty to the petitioner to approach the appellate authority under Section 246A of the Income Tax Act, along with an application for interim relief. If such an application is moved along with the appeal within a period of 10 days from today, the same shall be considered on its merits and shall not be rejected on the ground of delay alone by the appellate authority.

December 18, 2025
Ashish Dewal

(Amitabh Kumar Rai,J.) (Mrs. Sangeeta Chandra,J.)