IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2122 OF 2021

Rakesh Raghunath Bidkar ….Petitioner

V/s.

The Principal Commissioner of Income Tax - 4, Pune and Ors. …Respondents

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Mr. Suyog Bhave i/b Farzeen Khambatta for Petitioner.
Mr. Sham V. Walve a/w Mr. Pritish Chatterjee for Respondents.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 8th DECEMBER 2021

P.C. :

1. We have heard Mr. Bhave and Mr. Walve and considered the petition, reply and rejoinder etc.

2. The judgment of this court in ***Stride Multitrade Pvt. Ltd. vs. Assistant Commissioner of Income Tax And Others***[1] relied upon by Mr.Bhave comes to the aid of petitioner. The facts in ***Stride Multitrade Pvt. Ltd.*** (supra) and the facts in the case at hand are almost identical. In ***Stride Multitrade Pvt. Ltd.***, the appeal with condonation of delay application had been filed on 6th February, 2020 where as in the case at hand has filed on 26th February, 2020. Since, the application for condonation of delay is filed before the date of circular dated 4th December, 2020 referred to in the ***Stride Multitrade Pvt. Ltd.*** (supra), this petition also has to be allowed.

1 [2021] 439 ITR 141 (Bom)

2. Petition is allowed in terms of prayer clause (b) which reads as under :

> *(b) Issue a Writ of Mandamus or a writ in the nature of Mandamus, or any order writ, order or direction under Articles 226 and 227 of the Constitution of India, directing Respondent No.1 to verify the Petitioner's Declaration under the VSV Act for AY 2017-18 (Exhibit G), and to accept the same and issue the consequent Form 3 under the VSV Rules determining the amount payable by Petitioner in terms of Section 3 of the VSV Act, and further, direct the Respondents to exclude the time from the Impugned Order till the issue of Form 3 for the purpose of determining the cut-off dates for making payment/s in terms of the VSV Act and the VSV Rules.*

3. Petition disposed.

(AMIT B. BORKAR, J.) **(K.R. SHRIRAM, J.)**