IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE CIVIL JURISDICTION

WRIT PETITION NO.5458 OF 2022

Madhukar Balwant Waghamare ... Petitioner
Versus
Additional/Joint/Deputy/Assistant Commissioner of Income Tax/Income-tax Officer
And Others ... Respondents

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Mr. Pradip Jetley, Senior Advocate a/w Mr. S.R. Ganbavale, Mr. Shubham K. Kanade and Ms. Rati S. Sinhasane i/b Rati S. Sinhasane for the Respondents.

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CORAM : DHIRAJ SINGH THAKUR & ABHAY AHUJA, JJ.

DATE : 25 JULY 2022

P. C. :

. Learned Counsel for the Petitioner stated that notwithstanding the challenge to the Order dated 25 March 2022, which is unsustainable, inasmuch as no Notice was issued under Section 143(2) of the Income-tax Act 1961, the Petitioner had also invoked the Income Declaration Scheme, 2016 ("Scheme") and made an application dated 21 September 2016 before the Principal Commissioner of Income Tax-II, Pune, which is the designated Authority in terms of the Scheme. It is stated that despite lapse of six years, the application has not been decided by the Authority.

In case such an application was filed, which fact, however, is not denied by learned Counsel for the Respondents, the same ought to have been decided within a reasonable period, which does not appear to have been done in the present case.

2 Be that as it may, this Petition is disposed of with a direction to the designated Authority to decide the application filed by the Petitioner under the Scheme, preferably within four weeks from today. In case after the application of the Petitioner is decided on merits, in terms of the Scheme, any cause survives, the Petitioner will be at liberty to approach this Court to press all issues, which are otherwise prayed in the present case. Till the decision is taken by the designated Authority, the Order dated 25 March 2022 impugned in the present Petition and connected demand notice etc. shall not be acted upon.

(ABHAY AHUJA, J.) **(DHIRAJ SINGH THAKUR, J.)**

RAJESH VASANT CHITTEWAN

Digitally signed by RAJESH VASANT CHITTEWAN
Date: 2022.07.27 11:53:08 +0530