



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

WRIT PETITION NO. 6789 OF 2024

(M/s Kishor Mokha HUF Vs. Pr. Commissioner of Income Tax, Nagpur and ors)

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

Court's or Judge's orders

Mr Ram Heda, Advocate for petitioner.
Mr. B.N. Mohta, Advocate for respondent No.1

**CORAM : AVINASH G. GHAROTE &
ABHAY J. MANTRI, JJ.**

DATED : 20-12-2024

Mr. Heda, the learned counsel for the petitioner submits that the assessee was not aware of his rights which is the reason for delay of 16 years having been caused for filing the present petition, seeking credit of advance tax claimed to have been deposited by the petitioner w.e.f. 31.3.2009. Mr. Mohta, the learned counsel for the respondent opposes the petition contending that the delay is gross and unexplained.

2. The position regarding delay has been considered by the Apex Court in *State of MP Vs. Ramkumar Chaudahary* (SLP Diary 48336/2024) decided on 29.11.2024 by the Hon'ble Apex Court, considering which, we find that this cannot be a reason, to condone the delay of 16 years which has occurred in filing of the petition. We therefore, dismiss the petition on account of delay and laches.

(ABHAY J. MANTRI, J.)

(AVINASH G. GHAROTE, J.)