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

**WRIT PETITION NO. 2800 OF 2025**

M/s. Miltech Industries Pvt. Ltd.
**Vs.**
The Government of Maharashtra & Ors.

| Office Notes, Office Memoramda of Coram, appearances, Court's orders of directions and Registrar's Orders. | Court's or Judge's orders. |
|---|---|

Mr. Sahil Dewani, Advocate for the Petitioner.
Mr. K.R. Lule, AGP for the Respondents/State.

**CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.**
**DATE : 28th NOVEMBER, 2025.**

The petitioner has approached this Court to quash and set aside the orders passed by the Revenue Authorities rejecting one-time payment option on the ground of delayed payment.

2. Having heard both sides and having gone through the record, it appears that the petitioner, along with the application filed under Section 10 of the Maharashtra Settlement of Arrears of Tax, Interest, Penalty or Late Fee Act, 2023 (for short, 'the Act of 2023'), opted for one-time payment option and accordingly paid 25% of the total amount, which was to the tune of Rs.1.75 crores approximately. In terms of the Scheme, the applicant was duty-bound to pay the entire amount within nine months from the date of submission of the application. The application was submitted on 8th November 2023. Further, in terms of Section 10 of the Act of 2023, the

applicant was under an obligation to pay three equal quarterly instalments from the date of the application.

3. Thus, the applicant was under an obligation to pay 25% on 8th February, 2024, thereafter on 8th May, 2024, and thereafter on 8th August, 2024. The applicant, however, did not pay a single instalment before 8th August, 2024. The entire payment has been made in two instalments; one on 12th August, 2024 and remaining on 31st August, 2024. The Act of 2023 does not permit the Authorities to accept one-time payment where there is a delay. In that sense, the impugned order cannot be said to be contrary to the provisions of the Act of 2023; rather, the orders are in consonance with the provisions.

4. The counsel for the petitioner has invited our attention to the order passed by the Hon'ble Supreme Court in ***Dal Chandra Rastogi Vs. Central Board of Direct Taxes & Anr. (Civl Appeal No.3981/2019, decided on 16th April, 2019),*** wherein the Hon'ble Supreme Court has taken a lenient view by condoning delay of 9 to 12 days under the Scheme called 'Income Declaration Scheme, 2016'. The counsel expects similar such approach from this Court. We were inclined to take a lenient view, however, considering the fact that none of the instalments were paid in time, the leniency, if taken, will have far-reaching effect. The learned AGP is correct in contending that it will send a bad precedent, and the other tax payers will take benefit of the order.

5. Accordingly, the writ petition is dismissed.

6. We, however, make it clear that the petitioner will be entitled for proportionate benefit in terms of Section 10 of the Act of 2023, if there is no other legal impediment.

**(RAJ. D. WAKODE, J.)** **(ANIL L. PANSARE, J.)**

Vijaykumar