



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

**CIVIL APPLICATION (CAT) NO. 31 OF 2025**  
**IN**  
**INCOME TAX APPEAL ST. NO. 21238 OF 2025**

Jayant Umakant Mamidwar

**Vs.**

Union of India & Ors.

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

Court's or Judge's orders.

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Mr. Bharat Raichandani, Advocate (thr. V.C.) with Mr. S.S. Malode,  
advocate for the Applicant/Appellant.  
Mr. B.N. Mohata, Advocate for the Respondents.

**CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.**  
**DATE : 14<sup>th</sup> NOVEMBER, 2025.**

By present application, the applicant is seeking to condone delay of 243 days on the ground that they pursued remedy before wrong forum.

2. It appears that the applicant had approached Principal Seat by filing appeal being Income Tax Appeal No.7614/2025. On 13<sup>th</sup> August, 2025, the Co-ordinate Bench at Principal Seat was pleased to pass following order:

*“The learned Counsel appearing on behalf of the Appellant states that the above Appeal has been wrongly filed before this Court and actually the same ought to have been filed before the Nagpur Bench. He, therefore, sought leave to withdraw the above Appeal with liberty to file before the Nagpur Bench.”*

3. As could be seen, the applicant sought leave to withdraw the appeal to approach this Court.

4. That being so, the delay in approaching this Bench is justified. The application is accordingly allowed. Delay is condoned. The registry shall register and process the appeal in accordance with rules.

**INCOME TAX APPEAL ST. NO. 21238 OF 2025**

5. Heard.

6. Issue notice to the respondents, returnable on 28<sup>th</sup> November, 2025.

7. Mr. B.N. Mohata, learned counsel, waives service of notice on behalf of the respondents.

(RAJ. D. WAKODE, J.)

(ANIL L. PANSARE, J.)

Vijaykumar