**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**NAGPUR BENCH : NAGPUR**

**WRIT PETITION NO.1958/2025**

M/s Kalinga Mining & Civil Construction Pvt. Ltd. .Vs. Principal Commissioner of Income Tax, Nagpur and 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. R. D. Heda, Advocate for petitioner.
Mr. A. Parchure with Mr. B. Mohta, Advocates for respondents.

**CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.**
**DATE : JANUARY 30, 2026.**

On 23.01.2026, following order was passed.

*"The argument is that despite genuine difficulty having been put forth though not in terms as desired by the respondents, the application filed under Section 119(2)(b) of the Income Tax Act, 1961 has been rejected.*

*Mr. Anand Parchure, learned counsel for the respondents seeks time to take instructions.*

*Stand over to 30-1-2026 on the point whether the application can be considered afresh."*

2. Mr. A. Parchure, counsel for respondent submits that if the petitioner is willing to put forth its difficulties in clear terms, respondent No.1 will consider the same, in accordance with law.

3. The statement is accepted.

4 The petitioner shall make an application under Section 119(2) (b) of the Income Tax Act, 1961, disclosing the difficulties faced by it, within seven working days from today. Respondent No.1 shall decide the same within four weeks from the date of receipt of the application.

5. The writ petition is disposed of in the above terms.

**(JUDGE)** **(JUDGE)**

Kahale