

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

WRIT PETITION NO.4402 OF 2021

1. Sanjeevkumar S/o Biharilal Kabra,
Age: 65 years, Occu: Tax Consultant.
2. Lata W/o Sanjeevkumar Kabra,
Age: 57 years, Occu: Business.
3. Parikshit S/o Sanjeevkumar Kabra,
Age: 35 years, Occu: Business.
4. Harshit S/o Sanjeevkumar Kabra,
Age: 33 years, Occu: Chartered Accountant.
5. Parikshit s/o Sanjeevkumar Kabra HUF
Age: 35 years, Occu: Business.
Through Parikshit S. Kabra.
6. Harshit S/o Sanjeevkumar Kabra,
Age: 33 years, Occu: Chartered Accountant.
Through Harshit S. Kabra.
7. Sanjeevkumar S/o Biharilal Kabra,
Age: 65 years, Occu: Tax Consultant.
Through Sanjeevkumar B. Kabra.
8. Gopika S/o Harshit Kabra,
Age: 29 years, Occu: Chartered Accountant.
9. Namita W/o Parikshit Kabra
Age: 35 years, Occu: Professional.

All R/o at "Gopi" Opp. Amit Apartment,
Sardar Patel Road, Jalna,
Tq. & Dist. Jalna-431203.

10. Ascentro Advisors & Consultants LLP
through its- Partner,
Sanjeevkumar S/o Biharilal Kabra,
Age: 65 years, Occu: Tax Consultant
Having its office at:
20, Ambika Market, Station Road,

Jalna, Tq. & Dist. Jalna-431203.

11. Lashika Motors,
Through its- Partner,
Sanjeevkumar S/o Biharilal Kabra,
Age: 65 years, Occu: Tax Consultant,
R/o at "Gopi" Opp. Amit Apartment,
Sardar Patel Road, Jalna,
Tq. & Dist. Jalna-431203. ..Petitioners

Versus

1. The Union of India
Through Secretary,
Ministry of Finance,
New Delhi.
2. The Principal Commissioner,
Income Tax, Aykar Bhavan,
Cantonment, Aurangabad,
Tq. & Dist. Aurangabad.
3. The Principal Commissioner,
Income Tax (Central),
2nd Floor Aykar Bhavan,
Telankhedi Road, Civil Lines,
Nagpur, Tq.& Dist. Nagpur - 440001.
4. The Joint Commissioner,
of Income Tax, Jalna Range,
Income Tax Office, Jalna,
Tq. & Dist. Jalna.
5. The Joint Commissioner,
of Income Tax, Central Range,
Ayakar Bhavan, Nashik,
Tq. & Dist. Nashik.
6. The Deputy Commissioner
of Income Tax, Central Circle-2,
Ayakar Bhavan, Aurangabad,
Tq. & Dist. Aurangabad.
7. The Income Tax Officer,
Jalna, Tq. & Dist. Jalna.
8. The Income Tax Officer,

- Ward-1, Nanded,
Tq. & Dist. Nanded.
9. The Income Tax Officer,
Ward-3 Yawatmal,
Tq. & Dist. Yawatmal.
10. The Income Tax Officer,
Ward-1, Akola,
Tq. & Dist. Akola. ..Respondents

...
Mr. Raviraj R. Chandak, Advocate for the
Petitioners.

Mr. D. B. Gaikwad, ASG for Respondent No.1.

Mr. Alok sharma, Advocate for Respondent Nos.2 to
10.

...

**CORAM : R. D. DHANUKA &
S. G. MEHARE, JJ.**

DATED : 27th APRIL, 2022.

PER COURT:-

1. The matter is placed on board for speaking to minutes in respect of order dated 22.04.2022 passed by this Court.

2. The learned counsel for the petitioners seeks clarification of the order, more particularly in so far as directions issued in paragraph no.43 (A).

3. Mr. Chandak, learned counsel for the petitioners invited our attention to the chart submitted by the petitioners comprising of two parts. According to the said chart, the claim of the petitioners is in sum of Rs.5,99,780/- and also Rs.9,56,140/-. However, in the order passed by this Court, this Court has considered the direction

to pay only in the sum of Rs.5,99,780/- and Rs.9,56,140/-.

4. We accordingly clarify that, the respondent-revenue would be also liable to pay Rs.9,56,140/- to the petitioner in addition to Rs.5,99,780/-.

5. Mr. Sharma, learned standing counsel for the Income Tax Department on the other hand submitted the chart annexed by the petitioners claiming sum of Rs.5,99,780/- and Rs.9,56,140/- indicated highly inflated amount and is disputed by the Department. He tendered a separate chart dated 26.04.2022 sent by the learned Income Tax Officer, Ward - 1, Jalna and would submit that, according to the calculation of the respondents, the petitioners would be entitled to recover only sum of Rs.1,30,405/- and 1,45,740/- and not sums as claimed as per chart submitted before this Court and payable as per order passed by this Court.

6. In so far as the clarification sought by the revenue is concerned, we permit the respondents to file an application for modification/review and to place the said chart on record with explanation as to how the said amount mentioned in the said chart have been arrived by the revenue. Upon filing such application the petitioner-assessee would have an opportunity to deal with the said chart and explanation that would be rendered by the revenue

and to render their own say on the said explanation rendered by the revenue in such application for review/modification.

7. In view of the dispute between the parties regarding the calculation impugned in the said chart which has been considered by this Court in the judgment, time to pay the amount is extended till 30.06.2022. The respondents-revenue to file an application for review/modification on or before 10.06.2022 with a copy to be served upon the petitioners' advocate simultaneously. Reply to such application shall be filed by the petitioners within two weeks thereafter and copy to be served upon the respondents' advocate simultaneously. If any such application is filed, the same shall be placed before the Division Bench having assigned such review/modification under urgent category.

(S. G. MEHARE)
JUDGE

(R. D. DHANUKA)
JUDGE

Devendra/April-2022