

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 102 OF 2021

Orbit Investment Securities Services PLC .. Petitioner.

**Versus**

Union of India  
& Others .. Respondents.

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**Mr. Aditya Udeshi** with *Mr. Rahul Sanghavi i/b. M/s. Sanjay Udeshi & Co., Advocates for the Petitioner.*

**Mr. Subir Kumar** with *Ms. Niyanta Trivedi and Adv. Diksha Pandey, for Respondent Nos. 1 to 5.*

**Mr. S R. Patnaik (through V. C. ),** with *Ms. Pragya Chandak i/b. Cyril Amarchand Mangaldas, Advocates for Respondent No.6.*

**Mr. Madhur Agarwal** with *Kaazvin Kapadia, Mr. Prakshal Jain and Arunima Athavale i/b. Trilegal, for Respondent No.7.*

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**CORAM: B. P. COLABAWALLA &  
FIRDOSH P. POONIWALLA, JJ.**  
**DATE: JANUARY 20, 2026**

**P. C.**

1 Respondent No.6 is directed to file an Additional Affidavit explaining as to why the tax paid by them was paid as Advance Tax rather than as TDS, and which is the main issue in the above Writ Petition. This Additional Affidavit shall be filed within a period of four weeks from today

and a copy of the same shall served not only on the Petitioner but also on the Income Tax Department immediately thereafter.

2           We now place this matter on 17<sup>th</sup> February, 2026.

3           At this stage, Mr. Agarwal, the learned Counsel appearing on behalf of Respondent No.7, submitted that Respondent No.7 was joined pursuant to the Order dated 12<sup>th</sup> June, 2024, because at that stage, there was no clarity as which entity has paid the tax. He submitted that now it is clear that the tax has been paid by Respondent No.6 as Advance Tax and in fact, Respondent No.7 paid the entire amount due from it to Respondent No.6 by only deducting its brokerage and other charges. In this light, he submitted that Respondent No.7 is neither a necessary nor a proper party to these proceedings, and therefore be dropped.

4           The learned Counsel appearing on behalf of the Petitioner fairly stated that since the tax has been paid by Respondent No.6, Respondent No.7 is not a necessary or a proper party to these proceedings and hence can be dropped.

5           In light of the aforesaid consensus, we direct that Respondent No.7 shall be deleted from the above Writ Petition. Amendment shall be

carried out forthwith in front of the Associate. Re-verification is dispensed with.

6 Stand over to 17<sup>th</sup> February, 2026.

7 This order will be digitally signed by the Private Secretary/  
Personal Assistant of this Court. All concerned will act on production by fax  
or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]