
**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.15715 OF 2022

United Breweries Limited

.. Petitioner.

Versus

Union of India & Others

.. Respondents.

Adv. Rohan Shah, Sr. Advocate with Ms. Sweta Rajan, Ms. Anchal Mundada, Ms. Sushmita Sekhar and Mr.Wazim Karukapadath i/b. Economic Laws Practice, for the Petitioner.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: APRIL 09, 2025**

P. C.

1. Mr. Rohan Shah, the learned Senior Advocate appearing on behalf of the Petitioner has tendered a Draft Amendment to the above Writ Petition. He submitted that though the Petition as originally filed challenged the vires of Section 118 (2) of the Finance Act, 2022, the pari materia provisions under Section 19 (2) of the Maharashtra Goods and Services Tax (Amendment) Act, 2022, were inadvertently omitted to be challenged in the present Writ Petition. It is to bring that challenge on record the amendments are sought.

2. We find that the Writ Petition has not yet been admitted. In these circumstances and considering that this is a pre-admission amendment, we do not find any impediment in allowing the Petitioner to amend the Petition as per the draft amendments tendered to Court. The draft amendments tendered to the Court are taken on record and marked 'X' for identification. The Petitioner is permitted to carry out amendments as per the draft handed in.

3. The amendments shall be carried out within a period of two weeks from today and a copy of the amended Petition shall be served on all the Respondents within a period of two weeks thereafter.

4. We, now place the above Writ Petition for admission on 16th June, 2025 .

5. 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.]