

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 2063 OF 2025

Manohar Ramabtar Jhunjunwala

.. Petitioner

Versus

Principal Commissioner of Income Tax – 17,
Mumbai & Ors

.. Respondents

WITH

WRIT PETITION NO. 1480 OF 2025

Urmez Phiroz Mugaseth

.. Petitioner

Versus

The Union of India & Ors.

.. Respondents

WITH

WRIT PETITION NO. 1481 OF 2025

Cuzack Petrus Khursheed Banaji

.. Petitioner

Versus

The Union of India & Ors.

.. Respondents

WITH

WRIT PETITION (L) NO. 20749 OF 2025

Ruchi Vipin Agarwal

.. Petitioner

Versus

Asst. Director of Income Tax,
Centralized Processing Centre and Ors.

.. Respondents

WITH

WRIT PETITION (L) NO. 20750 OF 2025

Ruchi Vipin Agarwal

.. Petitioner

Versus

Asst. Director of Income Tax,
Centralized Processing Centre and Ors.

.. Respondents

WITH

WRIT PETITION(L) NO. 30175 OF 2025

Hardik Subhash Jani

.. Petitioner

Versus

The Union of India & Ors.

.. Respondents

WITH

WRIT PETITION (L) NO. 30190 OF 2025

Wayne Edward Dcosta

.. Petitioner

Versus

The Union of India & Ors.

.. Respondents

WITH

WRIT PETITION (L) NO. 30365 OF 2025

Xerxes Darius Kotval

.. Petitioner

Versus

The Union of India & Ors.

.. Respondents

WITH

WRIT PETITION (L) NO. 31169 OF 2025

Dharmveer Sachan, Indian Citizen,

.. Petitioner

Versus

Income Tax Assessing Officer, Ward 20(1) & Ors.

.. Respondents

WITH
WRIT PETITION (L) NO. 31258 OF 2025

Madassarnazar Haroon Khan .. Petitioner

Versus

The Union of India & Ors. .. Respondents

WITH
WRIT PETITION (L) NO. 31429 OF 2025

Vinit Ramsewak Yadav, Indian Citizen .. Petitioner

Versus

Income Tax Assessing Officer, Ward 32(2)(1) & Ors .. Respondents

WITH
WRIT PETITION (L) NO. 31460 OF 2025

Ankit Krishnakumar Lakhotia, .. Petitioner

Versus

Income Tax Officer, Ward 4(1), Thane & Ors .. Respondents

WITH
WRIT PETITION (L) NO. 35206 OF 2025

Sikander Sharma @ Sikandar Sharma .. Petitioner

Versus

The Union of India & Ors. .. Respondents

WITH

WRIT PETITION (L) NO. 30376 OF 2025

Parul Trivedi Nirmal .. Petitioner

Versus

the Union of India & Ors. .. Respondents

WITH

**CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 10325 OF 2023**

Chandra Jammula Mohan .. Petitioner

Versus

Asst. Director of Income Tax,
Centralized Processing Centre & Ors. .. Respondents

**WITH
WRIT PETITION NO. 13623 OF 2025**

Tarun Singh Kanwar .. Petitioner

Versus

The Union of India & Ors. .. Respondents

**WITH
WRIT PETITION NO. 1223 OF 2023**

Deacon Infrastructure Pvt. Ltd. .. Petitioner

Versus

Deputy Commissioner of Income-Tax Circle-1 .. Respondents

WITH
WRIT PETITION NO. 8927 OF 2025

Sagar Roshanlal Agarwal .. Petitioner

Versus

The Union of India & Ors. .. Respondents

WITH
WRIT PETITION NO. 8929 OF 2025

Dhananjay Vinayak Wannere .. Petitioner

Versus

The Union of India & Ors. .. Respondents

WP/2063/2025

Mr. Dharan v. Gandhi (Through V.c.), Advocate for the Petitioner.

Mr. Anil C. Singh, ASG a/w Mr. ravi rattesar, Mr. Rajdatt Nagal, Mr. Adarsh Vyas, Mr. Krishnakant Deshmukh, Ms. Roma Gupta, Advocate for the Respondents.

Mr. J. D. Mistry. Sr. Advocate, appointed as Amicus Curiae .

WP/10325/2025

Mr. Devendra Jain, advocate for the Petitioner .

Mr. Akhileshwar Sharma (Through V.C.) for the Respondents.

WP/1480/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Ravi Rattesar for the Respondents.

WP/1481/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Ravi Rattesar for the Respondents.

WP/13623/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Akhileshwar Sharma (Through VC) for the Respondents.

WPL/20749/2025

Mr. Devendra Jain a/w Mr. Shashank A. Mehta a/w Mr. Saukhya D. Lakade for the Petitioner.

Mr. P. A. Narayanan for the Respondents.

WPL/20750/2025

Mr. Devendra Jain a/w Mr. Shashank A. Mehta a/w Mr. Saukhya D. Lakade for the Petitioner.

Mr. P. A. Narayanan for the Respondents.

WPL/30175/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Ravi Rattesar for the Respondents.

WPL/30190/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b, Jain Law Partners LLP for the Petitioner.

Mr. Ravi Rattesar for the Respondents.

WPL/30365/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Ms. Mamta Omle for the Respondents.

WPL/31169/2025

Ms. Manini Bharati i/b. Mr. Suyash M. More, Advocates for the Petitioner.

Mr. Ravi Rattesar, Advocate for the Respondents.

WP/31258/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Ravi Rattesar for the Respondents.

WPL/31429/2025

Ms. Manini Bharati i/b. Mr. Suyash M. More, Advocates for the Petitioner.

Mr. Ravi Rattesar, Advocate for the Respondents.

WPL/31460/2025

Ms. Manini Bharati i/b. Mr. Suyash M. More, Advocates for the Petitioner.

Mr. Ravi Rattesar, Advocate for the Respondents.

WPL/35206/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Ravi Rattesar for the Respondents.

WP/1223/2023

Mr. Devendra Jain a/w Mr. Shashank A. Mehta a/w Mr. Saukhya D. Lakade for the Petitioner.

Mr. A. K. Saxena, Advocate for the Respondents.

WP/8927/2025

with

WP/8929/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Akhileshwar Sharma (Through VC.) for the Respondents.

WPL/30376/2025

Mr. Nikhil Goyal a/w Mr. Ansh Agal i/b. Jain Law Partners LLP for the Petitioner.

Mr. Ravi Rattesar for the Respondents.

**CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**
DATE: DECEMBER 10, 2025

P. C.

1. In all these Writ Petitions, the issue involved is with reference to the deduction of TDS from the salary of the employees, but which has not been deposited with the government treasury by the employer/deductor. We had put some suggestions to the Ld. ASG to take instructions to try and find out a via media, in view of the provisions of Sections 199 and 205 of the Income Tax Act, 1961. Today the Ld. ASG has informed us that it would be in the fitness of things if the Central Board of Direct Taxes is joined as a Respondent to the Petitions so as to enable him to take necessary instructions from the CBDT.

2. Considering these facts, we direct that the Petitioner in Writ Petition No. 2063 of 2025, which is the lead petition, to join the CBDT as Respondent No. 5. We are not directing the Petitioners in the other Petitions to join the CBDT, as the outcome of Writ Petition No. 2063 of 2025 will really govern the decision in all other Writ Petitions.

3. The amendment as directed above shall be carried out by the Advocate for the Petitioner within a week from today, and the amended copy

of the Writ Petition shall be served on the Advocate appearing on behalf of the Income Tax Department in Writ Petition No. 2063 of 2025.

4. We now place the above matter on **19th December, 2025** at 3.00 p.m.

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

[AMIT S. JAMSANDEKAR , J.]

[B. P. COLABAWALLA, J.]