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

WRIT PETITION (L) NO. 8508 OF 2026

G M Polyplast Ltd. .. Petitioner

Versus

The Assistant Commissioner of Income Tax Circle 1(3)(1), Mumbai & Ors. .. Respondents

Adv. Devendra Jain i/b Adv. Shashank Mehta for the Petitioner.

Adv. Sushma Nagaraj (thr. V.C) a/w Adv. Abhinav Palsikar for the Respondents.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: MARCH 25, 2026

P. C.

1. In the above Writ Petition, the Petitioner seeks to quash and set aside the notice dated 30th March, 2025 passed under Section 148 of the Act. The Petitioner also seeks a declaration that the provisions of clause (iv) of Explanation 2 to Section 148 and clause (c) of the proviso to Section 148A, as they stood upto 31st August, 2024, are arbitrary, unreasonable and ultra vires Article 14 of the Constitution of India.

2. Since the constitutional validity of certain provisions is raised in the above Writ Petition, we issue **Rule.**

3. Since the Petition raises issues of constitutional validity, we issue notice to the Attorney General of India. We direct that the Respondents shall file their response to the above Writ Petition within a period of four weeks from today.

4. Since, we find that arguable questions are raised in the above Writ Petition, there shall be interim relief in terms of prayer clause (d) which reads thus :

> *"d) that pending the hearing and final disposal of the present petition, this Hon'ble Court may be pleased to stay the operation of the impugned notice dated 30.03.2025 under section 148 of the Act (**Exhibit "C"**).*

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.]**