



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

WRIT PETITION NO. 3261 OF 2024

Jigar Nemichand Sanghvi ...Petitioner  
Versus  
Assistant Commissioner of Income Tax  
Circle-19(1), Mumbai & Ors. ...Respondents

AND

WRIT PETITION NO. 3269 OF 2024

Ranjeet Dhano Vaswani ...Petitioner  
Versus  
Assistant Commissioner of Income Tax  
Circle-26(1), Mumbai & Ors. ...Respondents

AND

WRIT PETITION NO. 4155 OF 2024

Rajendrakumar S. Bhimrajka ...Petitioner  
Versus  
Assistant Commissioner of Income Tax  
Circle-3, Thane & Ors. ...Respondents

AND

WRIT PETITION NO. 362 OF 2025

Dyna Engineering Projects Pvt. Ltd. ...Petitioner  
Versus  
Income Tax Officer, Ward 5(1)(1)& Ors. ...Respondents

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Ms. Rutuja Pawar with Ms. Pranaya Ramesh for Petitioners.

Mr. Subir Kumar with Mr. Vikas Khanchandani and Ms. Ashita Aggarwal for Respondents in WP No.3261/2024, WP No.4155/2024, WP No.362/2025.

Mr. Subir Kumar with Mr. Ravi Subash Rattesar and Ms. Ashita Aggarwal for Respondent in WP No. 3269/2024.

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CORAM: G. S. KULKARNI &  
AARTI SATHE, JJ.

DATE: 07 MAY 2026.

P.C.

1. Not on board. Upon mentioning, taken on board on a praecipe as moved on behalf of the petitioners.



2. In pursuance of the orders passed by the Supreme Court in Income Tax Officer, Ward 2(1), Chandigarh & Ors. Vs. Tej Pratap Singh dated 10 April 2026 in SLP (Diary) No. 2196 of 2026 along with a batch of proceedings, learned counsel for the petitioners intend to carry out the amendment as permitted by the Supreme Court in paragraph 23 of the said decision. The petitioners further pray that re-verification be dispensed with. The relevant extract of the said order reads thus:-

“23. The assesseees are granted liberty to amend their writ petitions, if so advised, within a period of four (4) weeks from the date of uploading of this order, so as to enable them to lay challenge to Section 147A of the IT Act, as introduced by Act No. 4 of 2026, or to any other connected or consequential provision.”

3. We permit the re-verification to be dispensed with. Accordingly, the petitioners shall comply with the orders passed by the Supreme Court, if they intend to amend the petitions.

4. We are informed at the Bar that there are a large number of matters in which similar orders would be required to be passed, as the Supreme Court has already permitted the petitioners to amend the petitions.

5. Needless to observe that, in all such matters, the petitioners would be required to carry out the amendments, if they so desire. Re-verification be not insisted. The petitioners shall also serve the learned counsel for the Revenue so that the Revenue may file its respective reply affidavits in all such matters.

6. The praecipe stands disposed of accordingly.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)