

PMB

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

**INTERIM APPLICATION NO.2314 OF 2021
IN
WRIT PETITION NO.4445 OF 2021**

Jindal Drugs Private Limited .. Applicant

IN THE MATTER OF

Jindal Drugs Private Limited .. Petitioner

Vs.

The Union of India and ors. .. Respondents

Mr. Prakash Shah a/w Jas Sanghavi i/b. PDS Legal for
applicant/petitioner.

Mr. Pradeep S. Jetly, Senior Advocate a/w Mr. J.B. Mishra for
respondents.

**CORAM: DIPANKAR DATTA, CJ &
M. S. KARNIK, J.**

DATE: OCTOBER 8, 2021

P.C. :

1. This is an application for amendment of the writ petition. From the record, we find that the writ petition is yet to be admitted. By amending the writ petition, the petitioner seeks to have an order declaring Circular dated October 9, 2018 as *ultra vires* the provisions of Section 16

of the Integrated Goods and Services Tax Act, 2017 read with Rule 96 of the Central Goods and Services Tax Rules, 2017. It is also prayed that orders in appeal dated July 5, 2021 and July 6, 2021 may be set aside and the respondents be directed to amend the shipping bills filed by the petitioner under section 149 of the Customs Act, 1962.

2. Mr. Jetly, learned senior advocate for the respondents does not seriously oppose the prayer for amendment. He, however, submits that in case the amendments are allowed, the respondents ought to be granted sufficient time to file reply-affidavit to the amended writ petition.

3. Having perused the averments made in the application and upon hearing Mr. Shah, learned counsel for the petitioner, we are of the opinion that the amendments, if allowed, would not change the original character to the writ petition.

4. In such view of the matter, the application for amendment stands allowed.

5. Let the copy of the amended writ petition be filed within seven days. Re-verification is dispensed with. Copy

thereof shall be served on Mr. Mishra, learned advocate assisting Mr. Jetly. The respondents shall have four weeks' time from the date of receipt of the amended writ petition to file their reply affidavit; rejoinder thereto, if any, may be filed a week thereafter.

6. List the writ petition on **December 14, 2021.**

(M.S. KARNIK, J.)

(CHIEF JUSTICE)

Digitally
signed by
PRADNYA
MAKARAND
BHOGALE
Date:
2021.10.08
18:23:06
+0530