

Meena

IN THE HIGH COURT OF BOMBAY AT GOA
MISC. CIVIL APPLICATION NO.377 OF 2022
IN
WRIT PETITION NO.489 OF 2022

VEENA PRAFULLA VELINGKAR ...Applicant

Versus

ASST. COMMISSIONER OF INCOME TAX,
CIRCLE 1(1) PANAJI AND ANR ... Respondents

AND
MISC. CIVIL APPLICATION NO.378 OF 2022
IN
WRIT PETITION NO.490 OF 2022

PRAFULLA VELINGKAR ...Applicant

Versus

ASST. COMMISSIONER OF INCOME TAX,
CIRCLE 1(1) PANAJI AND ANR ... Respondents

Mr. G. Panandikar, Advocate for the Applicants/Petitioners.

Ms. S. Linhares, Central Government Standing Counsel for the Respondents.

CORAM: M. S. SONAK &
BHARAT P. DESHPANDE, JJ.

DATED: 7th December, 2022.

P.C.:

The petitioners seek leave to amend the petitions. Ms. Linhares opposes the grant of leave by submitting that ground should have been raised before the Assessing Officer in the first instance.

2. At this stage, the petitioners only seek to amend the petitions by raising a ground based on the Law of Limitation. Whether such ground is to be ultimately considered and based thereon any relief is to be granted or not can always be considered once the amendment is allowed.
3. Thus, leave is granted to amend the petitions by raising this additional ground. At the same time, leave is granted to the respondents to file an additional response to the amended petitions.
4. Mr. Panandikar states that the amendment will be carried out in this week itself and a copy will also be furnished in this week itself without fail. Now that the petitioners are protected by an interim relief. Mr. Panandikar states that in case no amendment is carried out within this week or no copies are furnished within this week, then, the liberty can stand revoked.
5. Ms. Linhares states that a reply will be filed within two weeks and even a copy will be furnished to the learned Counsel for the petitioners.
6. Misc. Civil Applications stand disposed of.

BHARAT P. DESHPANDE, J

M. S. SONAK, J

MEENA
VISHAL BHOIR

Digitally signed by
MEENA VISHAL BHOIR
Date: 2022.12.08
14:36:31 +05'30'