

Maria S.

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.425 OF 2021

Chowgule Brothers Pvt. Ltd., thr.
Its Director, Nathan Ramesh
Chowgule

... Petitioner

Versus

The Principal Commissioner of
Income Tax, Panaji And 3 Ors.

..Respondents

Mr Purushottam R. Karpe, Advocate *for the Petitioner.*

Ms Amira Razaq, Standing Counsel *for the Respondents No. 1 to 3.*

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

DATED : 24th JANUARY 2023

P. C.

1. Heard Mr Karpe, learned counsel for the petitioner and Ms Razaq, learned Standing Counsel for the respondents no.1 to 3.

2. Though, initially, we had granted petitioner liberty to amend the petition and challenge the rejection of its representation, we find that such amendment is not carried out till date. However, we find that it would be in the interest of justice if this petition is disposed of by granting the petitioner liberty to file afresh to challenge the order rejecting its representation. In such a petition, the petitioner can raise

all permissible grounds. At the same time, we clarify that all objections of all the respondents are specifically kept open.

3. Therefore, we dispose of this petition by granting the petitioner liberty to file a fresh petition to challenge the impugned rejection order dated 13.05.2022. All objections, including objections on maintainability, are kept open.

4. This petition is disposed of with liberty as aforesaid. There shall be no order for costs.

5. Interim order, if any, is vacated.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.