

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO. 13662 OF 2023

IN

WRIT PETITION NO. 7474 OF 2023

Amjei Chem Trade Pvt. Ltd.

...Petitioner

Versus

Union Of India Through Secretary,

Ministry Of Finance And Anr.

...Respondents

WITH

INTERIM APPLICATION NO. 13721 OF 2023

IN

WRIT PETITION NO. 1772 OF 2022

M/s Apollo Cranes Pvt. Ltd.

...Petitioner

Versus

Union Of India Thr Secretary And Anr.

...Respondents

WITH

INTERIM APPLICATION NO. 13622 OF 2023

IN

WRIT PETITION NO. 8957 OF 2023

M/s Bharathi Rubber Linings And

Allied Services Pvt. Ltd

...Petitioner

Versus

Union Of India Thou Secretary Ministry Of Finance

...Respondent

WITH

INTERIM APPLICATION NO. 13710 OF 2023

IN

WRIT PETITION NO. 8961 OF 2023

Chandra Prakash Jain

...Petitioner

Versus

Union Of Inida Thr. Secretary And Anr.

...Respondents

WITH

INTERIM APPLICATION NO. 13627 OF 2023

IN

WRIT PETITION NO. 8971 OF 2023

Sachin Malik Prop Star Light Overseas ...Petitioner
Versus
Union Of India Thr Secretary Ministry Of Finance ...Respondent

**WITH
INTERIM APPLICATION NO. 13677 OF 2023
IN
WRIT PETITION NO. 9048 OF 2023**

M/s. Ph Trading Ltd. ...Petitioner
Versus
Union Of India Thr. Secretary Ministry
Of Finance And Anr. ...Respondents

**WITH
INTERIM APPLICATION NO. 13705 OF 2023
IN
WRIT PETITION (ST) NO. 24871 OF 2021**

M/s. Seema Internet ...Petitioner
Versus
Union Of India Thou Secretary Ministry Of Finance ...Respondent

**WITH
INTERIM APPLICATION NO. 13712 OF 2023
IN
WRIT PETITION NO. 8962 OF 2023**

Doshi Brothers Marketing (L) Ltd. ...Petitioner
Versus
Union Of India Thr. Secretary Ministry
Of Finance And Anr. ...Respondents

**WITH
INTERIM APPLICATION NO. 13722 OF 2023
IN
WRIT PETITION NO. 1773 OF 2022**

M/s. Sandeep Organics Pvt. Ltd. ...Petitioner
Versus
Union Of India Thr Secretary And Anr. ...Respondents

**WITH
INTERIM APPLICATION NO. 13730 OF 2023
IN
WRIT PETITION (ST) NO. 22577 OF 2021**

M/s Amjey Chemicals

...Petitioner

Versus

Union Of India Thr. Secretary Ministry
Of Finance And Anr.

...Respondents

Mr. Prakash Shah aw Mr. Jas Sanghavi aw Ms. Revati S. Nansi aw Mr Anil Balani aw Ms. Prijasha Pawar aw Mr. Yash Prakash i/b PDS Legal, for the Petitioners in WP/1929/2023, WP/1977/2023, WP/9094/2023, WP(L)/9108/2023, WP(L)/9722/2023, WP(L)/11293/2023, WP(L)/12448/2023, WP(L)/15868/2023, WP(L)/16148/2023, WP(L)/16750/2023, WP(L)/17189/2023, WP(L)/17880/2023, WP(L)/17901/2023, WP(L)/17999/2023.

Ms. Dishya Pandey i/b Mr Sagar Kasar for Petitioner / Applicant in IA/13662/2023 aw WP/7474/2023, IA/13677/2023 aw WP/9048/2023, IA/13730/2023 aw WP(L)/22577/2021, WP/1772/2022 aw IA/13721/2023, WP/8957/2023 aw IA/13622/2023, WP/8961/2023 aw IA/13710/2023, WP/8971/2023 aw IA/13627/2023, IA/13705/2023 aw WP(L)/24871/2021, IA/13712/2023 aw WP/8962/2023, IA/13722/2023 aw WP/1773/2022.

Mr. Bharat Raichandani aw Mr Prathamesh Gargale i/b UBR Legal Advocates for Petitioner in WP(L)/15521/2023, WP(L)/15566/2023, WP(L)/15803/2023, WP(L)/16265/2023, WP(L)/16400/2023, WP(L)/16441/2023, WP(L)/16810/2023, WP(L)/16821/2023, WP(L)/17067/2023, WP(L)/17072/2023, WP(L)/18833/2023.

Mr Prithwiraj Choudhuri aw Mr. Mangesh Avhale i/b Sabeena Mahadik for Petitioner in WP/9130/2023, WP(ST)/18847/2023, WP(ST)/18453/2023, WP(ST)/18480/2023.

Mr. Anil Balani aw Ms. Prajusha Pawar i/b PDS Legal for Petitioner in WP(L)/9108/2023, WP(L)/9722/2023, WP(L)/11293/2023, WP(L)/12448/2023, WP(L)/15868/2023, WP(L)/16148/2023, WP(L)/16750/2023, WP(L)/17189/2023.

Mr. Saket R. Ketkar for Respondent in WP(L)/15566/2023,

WP(L)/15803/2023, WP(L)/16265/2023, WP(L)/16400/2023,
WP(L)/16441/2023, WP(L)/16821/2023 WP(L)/17072/2023.

Mr. M.P. Sharma a/w Mr Saket R . Ketkar for Respondent in
WP(L)/16810/2023, WP(L)/17067/2023.

Mr. M.P. Sharma aw Ms Mamta Omle for Resp No.2 in WP/1929/2023,
WP/1977/2023, WP(L)/16148/2023, WP(L)/15868/2023 and For Resp
Nos.2 & 3 in WP(L)/12448/2023.

Mr. Karan Adik a/w Ms. Sangeeta Yadav aw Mr Umesh Gupta for
Respondent in WP(L)/16750/2023, WP(L)/17189/2023,
WP(L)/15521/2023, WP(L)/15803/2023, WP(L)/16400/2023,
WP(L)/16441/2023, WP(L)/18833/2023.

Ms. Sangeeta Yadav aw Mr. Umesh Gupta for Respondents in
WP/9094/2023, WP(L)/9108/2023, WP/9130/2023,
WP(L)/9722/2023, WP(L)/11293/2023, WP(L)/12448/2023,
WP(L)/18447/2023, WP(L)/18453/2023, WP(L)/18480/2023,
WP/1772/2022, WP/8957/2023, WP/8961/2023, WP/8971/2023,
WP(L)/24871/2021, WP/8962/2023, WP/1773/2022.

Mr. Ashutosh Mishra i/b Mr Jitendra B. Mishra for Respondents in
WP/9094/2023, WP/9130/2023, WP(L)/18447/2023,
WP(L)/18453/2023, WP(L)/18480/2023, WP(L)/15566/2023,
WP(L)/16265/2023, WP(L)/16810/2023, WP(L)/16821/2023,
WP(L)/17067/2023.

Ms. Ruju Thakkar for Respondents in IA/13712/2023 aw
WP/8962/2023.

**CORAM : G. S. KULKARNI &
JITENDRA JAIN, JJ.**

DATE : JULY 25, 2023

P.C.:

1. In all these Interim Applications the applicants/petitioners pray that the applicants be permitted to amend the petitions so as to incorporate the challenge to the provisions of the Finance Act 2022, to contend that the said Act is in violation of the principles of law as laid down by the Supreme Court in *Canon India Pvt. Ltd Vs. Union of India*¹. As the petitions are pending admission, we are of the opinion that the Interim Applications are required to be allowed in terms of prayer clause “A”. Necessary amendment to be carried out within a period of two weeks from today. Amended copy of the petition be served to the respondents.
2. All contentions of the parties on all the issues in the main proceedings are expressly kept open.
3. Interim Applications are disposed of in the above terms. No costs.

[JITENDRA JAIN, J.]

[G. S. KULKARNI, J.]

¹AIR 2021 SC 1699