

**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

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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.

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**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*<sup>1</sup>. 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.]**

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<sup>1</sup>AIR 2021 SC 1699