

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR

WRIT PETITION NO. 1450/2010

Bank of Maharashtra Officers' Organisation

Vs.

Union of India and Ors.

.....
Office Notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders

Court's or Judge's order

.....
Mr. U. S. Dastane, Advocate for Petitioner.

Mr. Anand Parchure, Advocate for Respondent No.2.

Mr. A. M. Ghare, Advocate for Respondent No.3.

CORAM : A.S.CHANDURKAR AND MRS.VRUSHALI V. JOSHI,JJ..

DATED : 08.06.2023

. This writ petition has been preferred by the Bank of Maharashtra Officers' Organization seeking to raise a challenge to the amendment as made in Section 17(2) of The Income Tax Act, 1961 by virtue of Finance Act, 2007 which came into effect on 01.04.2002. The learned Counsel for the parties submit that the similar challenge has been raised by various other Officers' Associations of other Nationalized Banks and the same is pending at the Principal Seat. The said Writ Petition Nos. are 438/2008, 1347/2008, 1350/2008, 825/2006, 928/1994, 522/1996, 677/1995, 2088/2006, 2773/2005.

2. It is submitted by the learned Counsel for the petitioner that since very same challenge is pending at the Principal Seat the adjudication of that challenge would govern the rights of the present petitioners since they are similarly situated. He therefore submits that the adjudication in those matters at the Principal Seat could be made

applicable to the present petitioners.

3. We find that the aforesaid submission is reasonable and deserves acceptance.

4. We note that initially *ad interim* relief in terms of prayer clause – (v) was granted on 30.03.2010. The same was however modified on 21.12.2010 by directing that in the event, the petitioner succeeds in the writ petition, its members would be entitled to claim refund of the income-tax paid or to claim adjustment thereof in the assessment year subsequent to the year in which the writ petition would be decided.

5. In view of aforesaid, the present writ petition is disposed of by observing that the adjudication of the Writ Petition Nos. 438/2008, 1347/2008, 1350/2008, 825/2006, 928/1994, 522/1996, 677/1995, 2088/2006, 2773/2005 at the Principal Seat would govern the rights of the present parties.

6. Rule accordingly. No costs.

(MRS.VRUSHALI V. JOSHI, J.)

(A.S.CHANDURKAR, J.)

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