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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INTERIM APPLICATION NO.945 OF 2024
IN
WRIT PETITION NO. 303 OF 2020

ALD Automotive Private Limited

... Applicant

Versus

The Union of India Through Secretary,
Ministry of Finance and Ors.

... Respondents

Mr.Rafique A. Dada, Sr.Advocate a/w Mr.Zubain R. Dada i/b Mr.Rajan
Mishra for the Applicant / Petitioner

Mr.Y.R.Mishra a/w Mr.Ram Ochani for the Union of India

Mrs.Jyoti Chavan, Addl. G.P. for the State

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 20th March, 2024

P.C.

1. We have heard Mr.Dada, the learned counsel for the petitioner on the Interim Application. By such application, the petitioner seeks amendment to the petition in terms of the schedule which is annexed to this application as Annexure "1". The primary contention as urged on behalf of the applicant / petitioner is that during the pendency of this petition, show cause notice came to be adjudicated and order in original was passed by the adjudicating officer which is intended to be challenged by the applicant / petitioner.

2. Considering the complexion of the proceedings, as also the issue involved, that is the transition of the Input Tax Credit which is carried forward by the applicant / petitioner, prior to the CGST Act, 2017, which came into force on 1st July 2017, in the context of the revised return filed by the

applicant / petitioner, in our opinion, the amendments need to be permitted. We, accordingly, dispose of the Interim Application by the following orders:

- a. Applicants are permitted to amend the petition in terms of the draft amendment annexed to the Interim Application.
- b. Let the amendment be carried out within two weeks from today.
- c. Amended copy be served on the respondents.
- d. Let the reply affidavit be placed on record within a period of two weeks after service of the amendment. List the proceedings for admission after four weeks.
- e. Parties are put to notice that, on the adjourned date of hearing, the Court shall proceed to hear the petitioner on the Writ Petition so that appropriate orders could be passed on the Petition.
- f. Interim Application stands disposed of in the aforesaid terms. No costs.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)