

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
APPELLATE SIDE CIVIL JURISDICTION**

WRIT PETITION NO. 13853 OF 2025

Harish Tribhuvandas Patel **....PETITIONER**

V/S

The Union Of India Thor. The Secretary Dept....**RESPONDENT**
Of Revenue Ministry Of Finance

- Mr. Abheek Melwani i/b Tejal Patil, Advocate for the
Petitioner.

**CORAM : HON'BLE SHRI JUSTICE M.S. SONAK &
HON'BLE JUSTICE ADVAIT M. SETHNA, JJ**

DATE : 1st December, 2025

P.C. :

S. O. to 02/12/2025 (for directions).

(FOR REGISTRAR JUDICIAL - I)