
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 3782 OF 2025

Aryan Infra

.. Petitioner

Versus

The Assistant Commissioner of Income-tax
Circle 27 (1), Mumbai & Ors

.. Respondents

Mr. Vihit Shah i/b Alisha Pinto, Advocates for the Petitioner.

Mr. Arjun Gupta, Advocates for the Respondents.

ANJALI
TUSHAR
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**CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.**

DATE: OCTOBER 13, 2025

P. C.

1. The learned advocate appearing on behalf of the Petitioner tenders a draft amendment to incorporate grounds to challenge the Notice issued under Section 148, as well as the impugned order, on the basis that the same is contrary to the decision of this Court in ***Hexaware Technologies Ltd V/s Assistant Commissioner of Income-tax, circle 15(1) (2) [(2024) 162 taxmann.com 225 (Bombay)]***

2. Considering this is a pre-admission amendment and the fact that only additional grounds are being added, we do not find any impediment in

allowing the aforesaid amendment. Accordingly, the draft amendments tendered to the Court are taken on record and marked "**X**" for identification. The Petitioner is permitted to amend the Writ Petition in terms of the draft handed in. Re-verification is dispensed with. The amendment shall be carried out within a period of two weeks from today and the amended copy of the Writ Petition shall be served on Mr. Gupta, the learned advocate appearing on behalf of the Revenue.

3. We now place the above Writ Petition on Board "for directions" on 3rd November 2025.

4. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[AMIT S. JAMSANDEKAR, J.]

[B. P. COLABAWALLA, J.]