
IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.2899 OF 2025

Sanjeev Garg

.. Petitioner

Versus

The Income Tax Officer, Ward 42(3)(3),
Mumbai & Ors

.. Respondents

Mr. Ranit Basu, with Maitri Malde, Dua Shaikh, Harshada Nirmal
i/b Bridgehead Law Partners, Advocates for the Petitioner.

Mr. Ravi Rattesar, Advocates for the Respondents.

ANJALI
TUSHAR
ASWALE

Digitally signed
by ANJALI
TUSHAR
ASWALE
Date:
2025.10.15
11:24:46 +0530

CORAM: B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE: OCTOBER 13, 2025

P. C.

1. Leave is granted to the Petitioner to join the Resolution Professional representing Reliance Communications Limited, and which is undergoing a Corporate Insolvency Resolution Process under the provisions of the Insolvency and Bankruptcy Code, 2016. The said Resolution Professional shall be joined as Respondent No.5. 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 the learned advocate for the Revenue as well as on the newly added Respondent immediately thereafter. Re-verification is dispensed with.

Page 1 of 3
OCTOBER 13, 2025

Aswale

2. The learned counsel for the Revenue is directed to file their affidavit in reply on or before the next date and serve a copy of the same on the advocates for the Petitioner.

3. We direct that in the meanwhile, and without prejudice to the rights and contentions of the parties, there will be ad-interim relief in terms of prayer clauses (g) (i) (ii),(iii) and (iv) which read thus:-

“g. Pending the hearing and final disposal of the present Petition, this Hon’ble Court may be pleased to stay the operation of:

i. order dated 28th February, 2011 passed by Respondent no.1 u/s.143 (1) of the Act for the A. Y.2009-2010 (Exhibit F)

ii. order dated 13th December, 2011 passed by Respondent no.1 u/s 143 (1) of the Act for the A. Y.2010-2011 (Exhibit J)

iii. order dated 8th February, 2021 passed by the Respondent no.4 u/s 143 (1) of the Act for the A. Y.2020-2021 (Exhibit K)

iv. letter dated 7th March, 2025 addressed by Respondent no.1 to Petitioner (Exhibit W)”

4. We now place the above matter on Board on 18th November 2025.

5. 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.]