



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

WRIT PETITION NO. 846 OF 2026

Shantilal Rikhabchand Jain

.. Petitioner

Versus

The Assistant/Deputy Commissioner
of Income Tax, Central Circle 2, Nashik and Anr.

.. Respondents

Adv. Rohan Deshpande, with *Adv. Vihit Shah and Adv. Heena Lambate*, for the Petitioner.

Adv. Ashok Kotangle, with *Adv. Pravin Parghane*, for the Respondents/Revenue.

**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**

DATE: JANUARY 19, 2026

P. C.

1. The learned Advocate appearing for the Petitioner tenders draft amendments to the above Writ Petition. The amendments sought are basically to raise additional grounds of challenge to the notice issued under Section 148 of the Income Tax Act, 1961.

2. Considering that only additional grounds are raised by virtue of the amendment, and also considering that these are only pre-admission

amendments, we do not see any impediment in allowing the amendments to the above Petition.

3. In view of the aforesaid facts and circumstances, the draft amendments tendered on behalf of the Petitioner are taken on record and marked “X” for identification.

4. The Petitioner is permitted to amend the Petition in terms of the draft handed in. The amendment shall be carried out within a period of 1 week from today, and an amended copy of the Petition shall be served on the learned Advocate for the Revenue immediately thereafter. Re-verification is dispensed with.

5. We now place the above Writ Petition on board **for directions** on 27th January 2026.

6. Stand over to 27th January 2026.

7. 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.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]

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Darshan Patil