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

WRIT PETITION NO. 4240 OF 2024

Abhin Anilkumar Shah .. Petitioner

Versus

Income Tax Officer, International
Tax Ward Circle 4(2)(1) and Ors. .. Respondents

Adv. Gunjan Kakkad*, for the Petitioner*.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JUNE 10, 2026

P. C.

1. Mentioned. Not on board. Taken on board.

2. The above praecipe has been moved because the Department is not allowing the Petitioner to amend the above Petition. The original Petition is not traceable, and the same was disposed of by order dated 28th August 2024.

3. Since the above Writ Petition has been remanded back to this Court as per the order of the Hon'ble Supreme Court dated 15th May 2026 in the case of ***The Principal Commissioner of Income Tax & Ors. Vs. Savita Ramesh Udapure (SLP Diary No. 40138 of 2026)*** along with a batch of other SLPs and the Petitioner was allowed to amend the Writ Petition challenging vires to Section 147A of the Income Tax Act, 1961 (for short "**IT Act**") within a period of 4 weeks from the date of uploading of the order dated 15th May 2026, the above praecipe is moved seeking permission to amend the Writ Petition without production of the original papers in the Writ Petition.

4. It is contended before us that since the above Writ Petition has been e-filed, the Department should not insist on production of the original Petition. In this regard, Mr. Kakkad also brought to our attention an order dated 28th May 2026 passed by the Vacation Bench of this Court.

5. Considering the peculiar facts and circumstances, we permit the Petitioner to amend the above Writ Petition to challenge the vires of Section 147A of the IT Act as per the schedule of amendment annexed to the praecipe, and which is taken on record and marked "**X**" for identification. The Registry shall not insist on production of the original Writ Petition before allowing the amendment.

6. The amendment shall be carried out within one week from today, and the amended copy of the Petition shall be served on the Revenue immediately thereafter. The praecipe is accordingly disposed of. No costs.

7. Considering that by virtue of this amendment, only the vires of Section 147A is challenged, reverification is dispensed with.

8. 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.]**

Darshan Patil