IN THE HIGH COURT OF JUDICATURE AT BOMBAY
TESTAMENTARY AND INTESTATE JURISDICTION

TESTAMENTARY SUIT NO.158 OF 2013
IN
TESTAMENTARY PETITION NO.656 OF 2013

Gool Rustom Mehta & Anr ...Plaintiffs/ Petitioners

Versus

Pillo Minoo Korkhao & Ors ...Defendants/ Respondents

WITH
INTERIM APPLICATION NO. 3584 OF 2025
IN
TESTAMENTARY SUIT NO.158 OF 2013

Sam Nariman Lentin & Anr. ...Applicants

In the matter between

Gool Rustom Mehta & Anr ...Plaintiffs/ Petitioners

Versus

Pillo Minoo Korkhao & Ors ...Defendants/ Respondents

Mr. Cyrus Bharucha, a/w, Ms. Ashwini Sonawane, i/b, M/s. Nanu Hormasjee & Co., for the Applicants/Petitioners.
Mr. Ankit Rajput, i/b, Manoj Bhatt, for the Defendants/Respondents.

CORAM : SHARMILA U. DESHMUKH, J.

DATE : FEBRUARY 02, 2026

P. C. :

INTERIM APPLICATION NO. 3584 OF 2025

1. The Interim Application has been filed by the executors seeking various reliefs in respect of estate of deceased. Insofar as prayer clause (a) is concerned, the executors seek permission to apply for issuance of Pan Card in the name of the executors on behalf of the estate of the deceased. Learned Counsel for Applicants submits that the Applicants have received notice dated 25th December, 2024 from the Income Tax Department seeking certain particulars, failing which, certain penalty would be imposed. He submits that after obtaining opinion of an expert, the Applicants were advised to apply for issuance of Pan Card in the name of the executors on behalf of the estate of the deceased to effectively deal with the Income Tax Department.

2. Learned Counsel appearing for the Respondent would submit that if the Pan Card is permitted to be applied for, the executors would deal with the estate of the deceased to the detriment of the Respondent. Learned Counsel for the Applicants would submit that under the provisions of the Income Tax Act for the purpose of filing of returns, the party filing returns, either himself or on behalf of the third person is required to apply for issuance of Pan Card. He submits that without Pan Card being applied for, it would not be possible to deal with the notice issued by the Income Tax Department and file returns on behalf of the estate of the deceased.

3. The apprehension of the Respondents can be taken care of by directing the executors to seek leave of this Court before dealing with the estate of the deceased. It is open for the executors to apply to the Income Tax Department for issuance of Pan Card with the caveat that before any steps are taken in respect of the estate of the deceased, leave of this Court be obtained.

4. Insofar as prayer clause (b) is concerned, the executors seek a direction for the accounts in various branches to be updated to reflect the name of the executors, which is opposed by learned Counsel appearing for the Respondents. It is open for the executors to obtain necessary directions in event the bank accounts are required to be dealt with by the executors. There is no necessity at this stage to obtain the bank accounts in the name of the executors considering that the Testamentary Petition has been converted into Suit.

5. Insofar as prayer clause (c) is concerned, the same has already been allowed.

6. Insofar as prayer clause (d) is concerned, learned Counsel appearing for the Respondents would like to place on record a comparative quotation. The same to be filed before the next date by giving an advance copy to the other side.

7. Prayer clause (e) seeks permission to operate the bank account. It is open for the executors to file independent application seeking specific directions as regards the bank account as and when need arises for the purpose of investing the credits of the saving bank account in fixed deposit.

8. Insofar as prayer clause (f) is concerned, the same seeks permission to the executors for transmission of shares in the name of the executors on behalf of the estate of deceased. Considering that the Will itself is contested, the relief at this stge cannot be granted. In event of any difficulty, it is open for the executors to seek necessary directions for protection of the share holding of the deceased.

9. The comparative quotation for engaging the professional to be filed within a period of two weeks.

10. Stand over **16th February, 2026** under the caption for direction.

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11. This Court is informed that the evidence of the Plaintiffs is concluded and the matter is fixed for recording of evidence. On the next date, the witness of the Defendants to remain present for recording further evidence. It is open for the Defendants to file an additional affidavit of evidence with an advance copy to the other side.

12. Stand over to **16th February, 2026**.

[SHARMILA U. DESHMUKH, J.]