

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL APPELLATE JURISDICTION**

INTERIM APPLICATION NO. 7176 OF 2025

IN

WRIT PETITION NO. 4000 OF 2025

Business Process Outsourcing Ltd. .. Applicant

In the matter of

Business Process Outsourcing Ltd. .. Petitioner

Versus

Board for Advance Rulings III, Mumbai
& Anr

.. Respondents

Adv. Anand Unnikrishnan i/b Anagram Partners for the
Applicant/Petitioner.

Adv. Akhileshwar Sharma i/b Adv. Shilpa Goel for Respondents.

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

DATE: JANUARY 6, 2026

P. C.

1. The above Interim Application is filed seeking amendments to the Writ Petition. These amendments are sought to bring on record developments that have transpired after the filing of the Writ Petition. Considering these facts, and also considering this is a pre-admission amendment, we do not find any impediment in allowing the applicant to amend the above Writ Petition in terms of the schedule annexed thereto.

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2. Accordingly, the above Interim Application is allowed in terms of prayer clause (a) which reads thus :

“a. The Hon'ble Court may be pleased to restrain Respondent No. 2 and its officials from initiating any proceedings arising out of or in relation to the subject matter of Application No. AAR/1080/2011 (bearing unique no.AAJCB6925F/2011/0003/0006) for FY 2011-2012 under the Income Tax Act, 1961 and applicable rules, against the Petitioner during the pendency of the present proceedings before this Hon'ble Court;”

3. The amendment shall be carried out within a period of one week from today and the amended copy of the Writ Petition shall be served on the Advocates appearing for the revenue immediately thereafter.

4. The Interim Application is disposed of in the aforesaid terms. However, there shall be no order as to costs.

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.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]