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

**Mr.Anand Unnikrishnan i/b M/s.Anagram Partners, Advocate for the
Applicant/Petitioner**

**Mr.Akhileshwar Sharma i/b Ms.Shilpa Goel, Advocate for the
Respondents.**

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

DATE: JANUARY 12, 2026

P. C.

- 1.** Not on board. At the request of the Petitioner, taken on board.
- 2.** The above matter has been moved for speaking to the minutes of the Order dated 6th January 2026. It is pointed out that though the above

Interim Application was allowed in terms of prayer clause (a), what has been reproduced in the Order is the prayer clause of the Writ Petition and not the prayer clause of the Interim Application. Hence, the aforesaid correction is sought.

3. Considering these facts, under paragraph 2 of the Order, the reproduction shall be substituted as under:

“a. This Hon’ble Court be pleased to permit the Applicant to amend the Writ Petition in terms of the Schedule annexed to the present Application.”

4. No other correction is sought. The correction shall be carried out in the original Order as well as in the copy uploaded on the server.

5. The time to carry out the amendment is also extended by a period of one week from today.

6. 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.]

For the sake of convenience the order dated 6th January 2026 (as corrected) is reproduced hereunder:-

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.. 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.

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

“a. This Hon’ble Court be pleased to permit the Applicant to amend the Writ Petition in terms of the Schedule annexed to the present Application.”

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.]