

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

WRIT PETITION NO. 378 OF 2026

Gm Modular Private Limited 2019 20PETITIONER

V/S

Principal Commissioner Of Income Tax 1RESPONDENT

Mr. Dharan V. Gandhi a/w Ms. Aanchal Vyas, Advocate for the
Petitioner

Ms. Sushma Nagaraj (Through V.C.) a/w Mr. Abhinav Palsikar,
Advocates for the Respondents/Revenue

[List for Passing Order]

**CORAM : HON'BLE SHRI JUSTICE B.P.
COLABAWALLA &
HON'BLE SHRI JUSTICE FIRDOSH
PHIROZE POONIWALLA, JJ**

DATE : 23rd March, 2026

P.C. :

S.O. to 30/03/2026 Ad-interim or interim reliefs, if any, granted
earlier will continue to operate till next date.

(ASSOCIATE)