

IN THE HIGH COURT OF BOMBAY AT GOA

LD-VC-OCW-112-2020

IN

WP NO.233 OF 2015

Sociedade De Fomento Industrial Pvt. Ltd.

...Applicant.

Versus

The Assistant Commissioner of Income

Tax & Ors

.... Respondents.

Mr. Parag Rao with Ms. Swati Kamat, Advocates for the Applicant.

Ms. Susan Linhares, Central Government Standing Counsel for the respondents.

**Coram : M. S. SONAK &
M. S. JAWALKAR, JJ.**

Date : 16th September, 2020

P.C.

Heard Mr. Parag Rao, who appears alongwith Ms. Swati Kamat for the applicant and Ms. Susan Linhares, learned Standing Counsel for the Income Tax Department.

2. This is an application seeking leave to amend the petition. From the perusal of the application as well as the text of the proposed amendment, it is seen that the amendment is necessitated

mainly on account of certain subsequent developments. No doubt, there is some marginal delay in the filing of such application. Ms. Linhares, accordingly points out that such application, could have been filed much earlier. She points out that the proposed amendment is too lengthy and virtually amounts to changing the very nature of this petition.

3. Since, the application for amendment is mainly on the basis of subsequent developments, there is no ground not to allow the same. No prejudice as such will occasion the respondents and in any case, such prejudice can always be compensated in terms of costs. Besides, sufficient time can always be granted to the respondents to respond to the amendment.

4. Accordingly, this application for amendment is allowed. The amendment to be carried out within one week from today and copies of the amended petition to be served upon the respondents as well as the Standing Counsel for the respondents. Upon receipt of the amended petition, the respondents are granted four weeks time to respond to the amended petition.

5. The petitioner will pay the cost of ₹10,000/- to the respondents within a period of one week from today.

6. Though this application for amendment is allowed, we clarify that all objections on merits or even otherwise which the respondents may have to the amended petition are specifically kept open.

7. The application is disposed off with costs in the aforesaid amount.

8. All concerned to act on the basis of the authenticated copy of this Order.

M. S. JAWALKAR, J.

M. S. SONAK, J.

msr.