



Amrut

**IN THE HIGH COURT OF BOMBAY AT GOA**  
**MISC. CIVIL APPLICATION NO. 2333 OF 2024 (Filing No.)**  
**IN**  
**WRIT PETITION NO. 92 OF 2024**  
**AND**  
**WRIT PETITION NO. 92 OF 2024**

**MISC. CIVIL APPLICATION NO. 2333 OF 2024 (Filing No.)**  
**IN**  
**WRIT PETITION NO. 92 OF 2024**

DARSAN JITENDRA JHAVERI

... Applicant

***V e r s u s***

UNION OF INDIA, THR. THE SECRETARY,  
DEPARTMENT OF REVENUE AND 8 ORS.

... Respondents

Mr Abhimanyu Bhandari, Senior Advocate (Through V.C.) with Mr Ryan Menezes, Mr Shivan Desai, Ms Shreya Arora (Through V.C.), Ms G. Almeida and Ms Maria Viegas, Advocates for the applicant.

Ms Amira Razaq, Standing counsel for respondent Nos.2 to 7.

Mr Percy Pardiwala, Senior Advocate with Mr A. D. Bhobe and Ms A. Fernandes, Advocates for respondent No.9/original petitioner.

**AND**  
**WRIT PETITION NO. 92 OF 2024**

LAKSHMI ANIL SALGAOCAR

...Petitioner

***V e r s u s***

ASSISTANT COMMISSIONER OF INCOME  
TAX (CENTRAL CIRCLE) AND 7 ORS.

...Respondents

Mr Percy Pardiwala, Senior Advocate with Mr A. D. Bhobe and Ms A. Fernandes, Advocates for the petitioner.

Ms Amira Razaq, Standing counsel for respondent Nos.1 to 6.

**CORAM: M. S. KARNIK &  
VALMIKI MENEZES, JJ.**

**DATED: 19<sup>th</sup> September 2024**

**P.C.:**

1. Learned Senior Advocate Mr Pardiwala for the petitioner seeks leave to withdraw the writ petition.
2. Ms Amira Razaq and learned Senior Advocate Mr Bhandari for the applicant in Misc. Civil Application No.2333 of 2024 (F) opposed the withdrawal of the petition. According to Mr Bhandari, learned Senior Advocate the rights of the applicant seeking to be impleaded as party respondent are directly affected by the garnishee notice. If that is so, it is always open for the applicant to challenge the garnishee notice in appropriate proceedings. Keeping all contentions of all parties open, including that of the petitioner as and when the challenge to the garnishee notice is made, the petition is allowed to be withdrawn.
3. The application is disposed of. No costs.

**VALMIKI MENEZES, J.**

**M. S. KARNIK, J.**