Serial No. 32

HIGH COURT OF JAMMU & KASHMIR AND LADAKH AT JAMMU

WP(C) No. 2215/2025
CM No. 2206/2026 c/w
WP(C) No. 2206/2025
WP(C) No. 2210/2025
WP(C) No. 2214/2025

Lahori Eicher …..Appellant(s)/Petitioner(s)

Through: Mr. Sachin Sharma, Advocate

vs

UT of J&K & Ors. ….. Respondent(s)

Through: Ms. Priyanka Bhat, Advocate vice
Ms. Monika Kohli, Sr. AAG for Rs- 1 to 4
Mr. Dheeraj Nanda, CGSC for R-5

CORAM: HON'BLE MR. JUSTICE SANJEEV KUMAR, JUDGE
HON'BLE MR. JUSTICE M A CHOWDHARY, JUDGE

ORDER
12.10.2026

CM No. 2206/2026 [WP(C) No. 2215/2025]

1. This is an application, filed by the applicant, purportedly, under Order VI Rule 17 of the J&K Code of Civil Procedure, Svt. 1977, seeking permission to amend the writ petition to the extent of throwing challenge to S.O. No. 386 of 2023 dated 24.07.2023.

2. It is submitted that in the writ petition, which was originally filed, the petitioner had prayed for quashing of order dated 13.10.2023, as also a notification No. 09 of 2023-Central Tax dated 31.03.2023 read with Notifications 35/2020-Central Tax dated 03.04.2020 and 13/2022-Central Tax dated 05.07.2020. The order dated 13.10.2023 was challenged being passed in violation of principles of natural justice,

whereas the notifications were challenged being *ultra vires* Section 168A of the CGST Act, 2017.

3. It is submitted that in the reply filed by the respondents, it was pleaded that in the absence of challenge to S.O. No. 386 of 2023 dated 24.07.2023, issued by the Union Territory of Jammu and Kashmir, the writ petition was not maintainable.

4. Faced with the aforesaid position, the applicant claims that he was constrained to seek amendment of the petition. The application for amendment is opposed by the respondents on the ground that by not throwing challenge to S.O. No. 386 of 2023 dated 24.07.2023, when the writ petition was originally filed, the petitioner shall be deemed to have abandoned the challenge.

5. Having heard learned counsel for the parties and perused material available on record, we are of the considered opinion that the amendment sought would be necessary for effective adjudication of the controversy raised in the petition. Whether or not the challenge to S.O. No. 386 of 2023 dated 24.07.2023 would be maintainable on merits, is a question to be adjudicated in the writ petition, where the respondents shall have full opportunity to oppose and contest.

6. Since the orders impugned in the original writ petition have direct connection with S.O. No. 386 of 2023, it would, therefore, be appropriate if the petition is permitted to challenge S.O. No. 386 of 2023 dated 24.07.2023.

7. For the foregoing reasons, the application is **allowed** and amendment prayed for is permitted only to the extent of challenge to S.O. No. 386 of 2023 dated 24.07.2023. This amendment shall, however, be subject to all just exceptions.

8. Application ***disposed of.***

9. Learned counsel for the applicant shall file the amended petition within a period of two weeks with an advanced copy to learned counsel opposite.

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1. Objections, if any, be filed by the respondents within a period of four weeks after receipt of copy of the amended petition from the learned counsel opposite.

2. List on **09.12.2026.**

3. Meanwhile, interim direction, if any, to continue.

WP(C) No. 2206/2025, WP(C) No. 2210/2025 & WP(C) No. 2214/2025

1. Objections be filed by the next date of hearing.

2. List as above.

(M A Chowdhary)
Judge

(Sanjeev Kumar)
Judge

Jammu
12.10.2026
Vishal Sharma