



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

WRIT PETITION NO.5321 OF 2022

Shri. Anil Dhirajlal Ambani .. Petitioner

**Versus**

Union of India & Ors. .. Respondents

**Mr. Prakash D. Shah, Senior Advocate a/w Mufaddal Paperwala, Prerana Wagh i/b M/s. Crawford Bayley & Co., Advocates for the Petitioner.**

**Mr. Akhileshwar Sharma, Advocate for Respondents.**

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

**DATE : JUNE 08, 2026**

**P. C.**

1. The above Writ Petition challenges certain provisions of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (for short "**Black Money Act**") as being *ultra vires* the Constitution of India.

2. It has been brought to our notice that the constitutional validity of certain provisions of the Black Money Act have been

challenged in other Writ Petitions as well, and in which Rule had already been issued and interim relief is granted.

**3.** In these circumstances, we issue **Rule**.

**4.** Mr. Sharma appears for all the Respondents and waives service. The concerned Respondents shall file their affidavit in reply to the above Writ Petition within a period of four weeks from today and serve a copy of the same on the advocates for the Petitioner.

**5.** As far as interim relief is concerned, we direct that since the Assessment Order is already passed, and the Petitioner has already filed an Appeal before the CIT(A), the said Appeal can proceed and orders can be passed thereon. However, we clarify that no coercive action shall be taken against the Petitioner, including that of prosecution and penalty, till the hearing and final disposal of this Writ Petition.

**6.** We direct that the above Writ Petition be heard along with Writ Petition No. 1300 of 2018, Writ Petition No. 965 of 2019 and Writ Petition No. 3559 of 2025 which raise the same or similar issues.

7. 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.]**