

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 17321 of 2022
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R/SPECIAL CIVIL APPLICATION NO. 26256 of 2022
With
R/SPECIAL CIVIL APPLICATION NO. 26348 of 2022

FOR APPROVAL AND SIGNATURE:

HONOURABLE THE CHIEF JUSTICE MS. JUSTICE SONIA GOKANI

and

HONOURABLE MRS. JUSTICE MAUNA M. BHATT

1	Whether Reporters of Local Papers may be allowed to see the judgment ?	
2	To be referred to the Reporter or not ?	
3	Whether their Lordships wish to see the fair copy of the judgment ?	
4	Whether this case involves a substantial question of law as to the interpretation of the Constitution of India or any order made thereunder ?	

KEENARA INDUSTRIES PRIVATE LIMITED

Versus

THE INCOME TAX OFFICER, WARD 1(1)(3), SURAT

Appearance:

LD.SENIOR ADVOCATE MR TUSHAR HEMANI, WITH MS VAIBHAVI K PARIKH(3238) for the Petitioner(s)
 LD.SR.ADV.MR SOPARKAR ASSISTED BY LD.ADV.MR.B.S.SOPARKAR for the Petitioner(s)
 LD.SR.ADV.MR.R.K.PATEL ASSISTED BY LD.ADV.D.R.PATEL LD.ADV.MR.DHARAN GANDHI for the Petitioner(s)
 LD.ADV.NISHIT GANDHI ASSISTED BY LD.ADV.MS.NIDHI VYAS for the petitioner (s)
 LD.ADV.MR.MANISH J SHAH for the Petitioner(s)
 LD.ADV.MR.SUDHIR MEHTA for the Petitioner(s)
 LD.ADV. MR.DHINAL SHAH for the Petitioner(s)
 LD.ADV.MR.JIMI S PATEL for thePetitioner(s)
 LD.ADV.MR.S.N.DIVATIA for the Petitioner

LD.SR.STANDING COUNSEL, MR NIKUNT RAVAL FOR MRS KALPANAK RAVAL(1046) for the Respondent(s)

LD.SR. STANDING COUNSEL, MR.VARUN PATEL for the Respondent(s)

CORAM:HONOURABLE MS. JUSTICE SONIA GOKANI

and

HONOURABLE MRS. JUSTICE MAUNA M. BHATT

Date : 07/02/2023

**OPERATIVE CAV JUDGMENT
(PER : HONOURABLE MS. JUSTICE SONIA GOKANI)**

Resultantly, these petitions are allowed. Notices under section 148 of the IT Act and impugned orders under section 148A(d) of the IT Act are quashed and set aside on the ground of limitation.

All the petitions are accordingly disposed of.

(SONIA GOKANI, J)
THE HIGH COURT
OF GUJARAT

WEB COPY

(MAUNA M. BHATT, J)

M.M.MIRZA