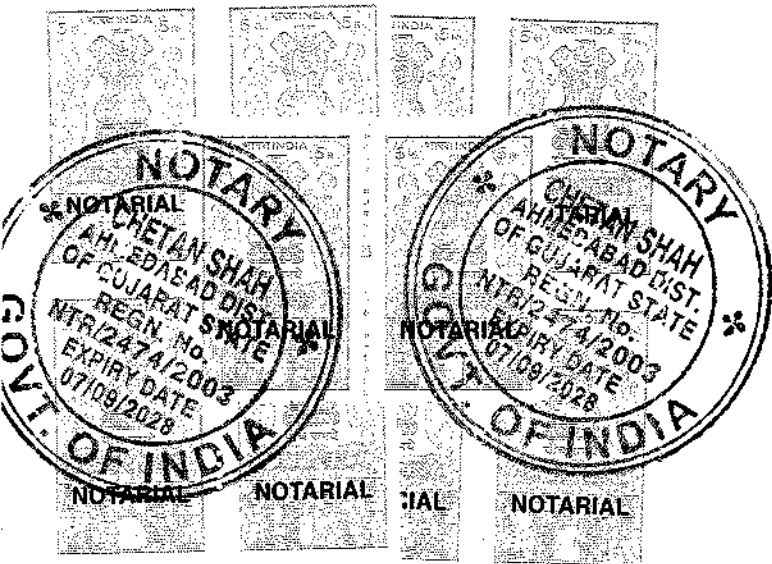


IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
DISTRICT: AHMEDABAD

EXTRA ORDINARY ORIGINAL JURISDICTION

WRIT PETITION (P.I.L.) No. of 2024

In Re : To not allowing rebate guaranteed u/s 87A of the
Income Tax Act, 1961, with reference to certain
incomes, in contravention of Law.



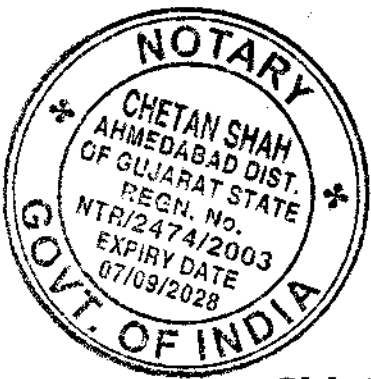
In the matter under
Articles 14, 21, 226 and
265 of The Constitution
of India

AND

In the matter of Income
Tax Act, 1961 and Rules
made thereunder,

AND

In the matter between



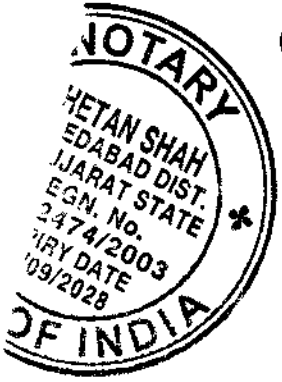
Chintan Nareshkumar Patel

Aged – 44 years, Hindu, Male,
Occupation – Chartered Accountant,
A – 1002, Vraj Heights,
Behind F. C. I. Bhavan,
Nr. Shyamal Cross Roads,
Satellite, Ahmedabad – 380015.
Email :- cnpatel@gmail.com
(M) :- 9099921163

Chintan N. Patel

..... **Petitioner**

Versus



(1) The Union of India

Notice to be served through
The Secretary Shri, Department of Revenue,
Ministry of Finance,
North Block, Secretariat Building,
New Delhi - 110001.

(2) Central Board of Direct Taxes

To be represented through its Chairman,
CBDT, North Block,
Secretariat Building,
New Delhi - 110001.

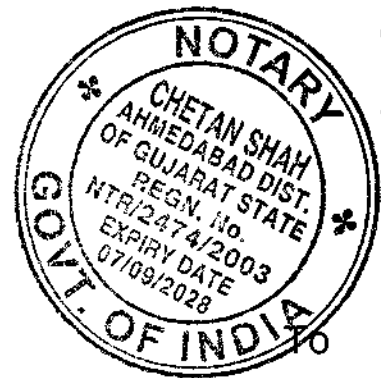
(3) Central Processing Centre

To be represented through
Commissioner of Income Tax (CPC),
Centralized Processing Center, Income Tax
Department, Bengaluru - 560500.

**(4) Principal Chief Commissioner
of Income Tax, Gujarat**

Aayakar Bhawan, Ashram Road,
Ahmedabad-380009.

..... Respondents



The Honourable Chief Justice
And other Honourable Judges of
The High Court of Gujarat at
Ahmedabad.

Chetan M. Patel

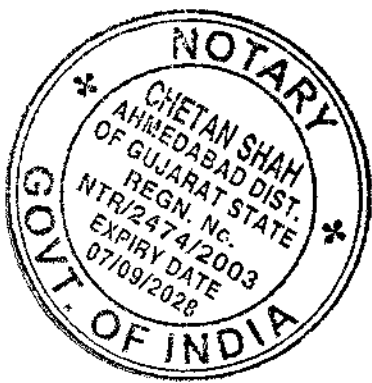
The humble petition of the petitioner
above named ;

MOST RESPECTFULLY SHEWETH THAT:

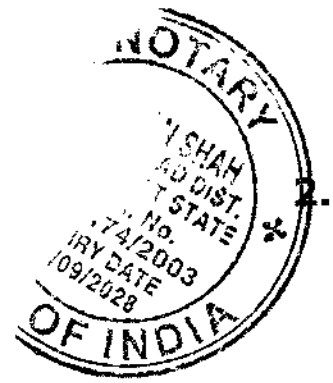
1. The present petition under Articles 226 of The Constitution of India is being filed by way of public interest litigation and the petitioner has no personal interest in the same except the fact that some of persons at large of the nation, including the clients of the petitioner, may also comprise of the class of persons deriving benefits from this petition and who are going to be benefited due to effective orders that may be passed in this petition. The petition is being filed in the interest of class of the assesseees, residing all over India, who are eligible to obtain benefit of the rebate u/s 87A of the Income Tax Act, 1961. Such assesseees are mainly persons belonging to the middle-class segment of the nation, for whom it is difficult to undertake a recourse under law due to financial constraints qua an amount of demand likely to be lesser than the expenses to be incurred.

It is stated that w.e.f. 5th July, 2024 the respondents have denied the benefit of rebate u/s 87A which is otherwise available to the people at large. By this petition the petitioner seeks to challenge the impugned action; which is completely high handed, illegal, arbitrary, irrational, illogical & unjust; of the respondents of not allowing the rebate u/s 87A of the Act, on the income attracting special rates of tax, to the people at large / affected assesseees in contravention of the law for the Income

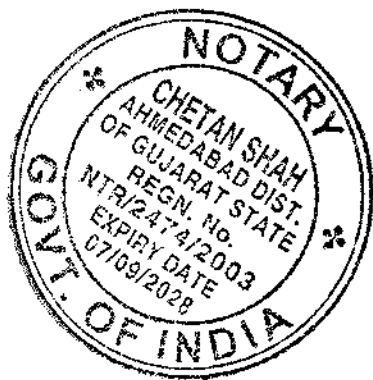
Chetan M. Patel



Tax Returns filed for A. Y. 2024-25 relevant to the F. Y. 2023-24.



That the petitioner is a national and citizen of India and is also a member of the Institute of Chartered Accountant of India (Referred to as "ICAI" in short hereinafter in this petition). He is also carrying out his profession in the capacity of Chartered Accountant. The petitioner is a law-abiding citizen and is living his life peacefully residing at the address stated in the cause title. The petitioner does not have any criminal / antisocial background in his life. The petitioner also contests and in past has contested in the Central and Regional Council Elections of ICAI and thus, the petitioner is having very reputed status in his field of chartered accountancy.



It is stated that the petitioner has not filed any other public interest petition either before this Hon'ble Court or before any other court in India before this.

3. That the petitioner is filing the present petition purely in Public Interest on his own and not at the instance of any other person or organization. The litigation cost, including the advocate's fees and the traveling expenses are being borne by the petitioner himself.
4. That the facts of the case in brief are as follows :
 - 4.1 In the Income Tax Act, 1961 (Hereinafter referred to as "the Act"), section 87 has been amended w.e.f.

Chetan N. Patel

01/04/2014 vide Finance Act, 2013 enabling the rebate to be allowed in computing Income Tax.

It is also stated that in furtherance thereof, Section 87A was also inserted w.e.f. 01/04/2014 vide Finance Act, 2013 under the title "Rebate of income-tax in case of certain individuals."

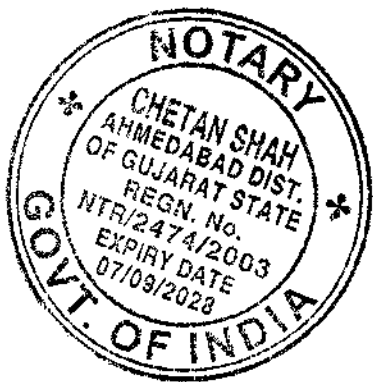
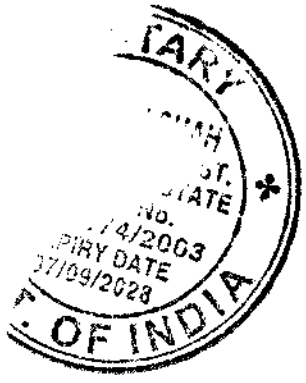
4.2 It is stated that this section 87A aims on providing relief, from paying taxes, to the assesseees who are resident individual and who fulfil other conditions of the said section.

4.3 It is stated that the section 87A was amended from time to time as per the policy of the Government. It is stated that the copy of the section 87A, as applicable for the A. Y. 2024-25 relevant to the F. Y. 2023-24, is attached herewith as **Annexure - A**.

4.4 It is submitted that for the A. Y. 2024-25 relevant to the F. Y. 2023-24, the resident individuals had also an option to choose a different calculation method for tax u/s 115BAC, generally known as the "old regime". The default methodology w.e.f. A. Y. 2024-25 for calculation of tax is generally known as "new regime".

4.5 From the perusal of Annexure - A, it can be ascertained that all the resident individuals, whose total income exceeded basic taxable amount but did not exceed Rs. 5,00,000/- under old regime & Rs. 7,00,000/- in the new regime, were entitled to deduction of certain amount, in the form of rebate, from the tax payable. The limit of Rs. 5,00,000/- or

Chetan M. Patel



Rs. 7,00,000/-, as the case may be, will now be referred as "eligible limit" herein.

The rebate available in the old regime is maximum up to Rs. 12,500/- and the rebate available in the new regime is maximum up to Rs. 25,000/-.

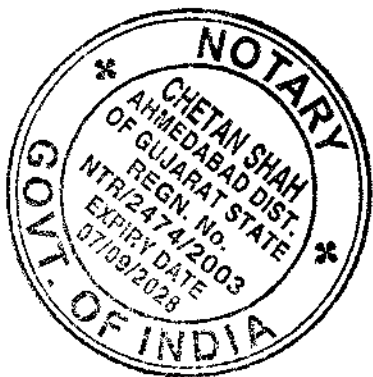
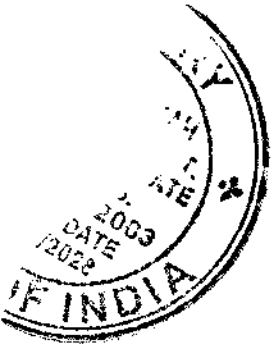
It is stated that these eligible limits are in line of the section 115BAC of the Act which provides an option to choose either of a regime to the assessee. Hereto annexed & marked as **Annexure – B** is the copy of the section 115BAC as applicable for the A. Y. 2024-25, relevant to the F. Y. 2023-24.

- 4.6** It is stated that the only specific exception, carved out in the Act, to the benefit ensured qua section 87A, was vide section 112A. Annexed herewith & marked as **Annexure – C** is the copy of the section 112A as applicable to the A. Y. 2024-25 relevant to the F. Y. 2023-24.

- 4.7** Thus, as per the framework of the Act, if the income of the resident individual included any income other than income as referred in section 112A, he would be entitled to the rebate guaranteed in the Section 87A subject to his income falling below the eligible limit even in the new regime. Thus, any income, other than the income specified in the Section 112A of the Act would not bar the benefits ensured qua Section 87A, irrespective of the fact that whether such income is taxed at normal tax rates or at special tax rates.

Certain incomes which are taxed at special rate of tax in the Act are as follows :

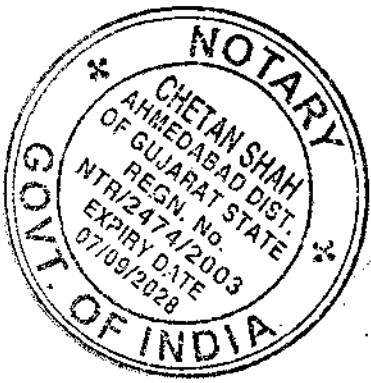
Chetan M. Patel





- Tax on accumulated balance of recognised provident fund u/s 111
- Tax on STT paid short term capital gains on equity shares/equity oriented mutual funds @15% u/s 111A of the Income Tax Act
- Tax on Dividend income of NRIs @ 20% u/s 115A(1)(a)(A)
- Tax on income of FIIs from securities under Proviso to section 115AD (1)(iii)
- Tax on STT paid long term capital gains taxable @ 20% with indexation u/s 112
- Tax on STT paid long term capital gains on equity shares/ equity oriented mutual funds taxable @ 10% without indexation u/s 112A

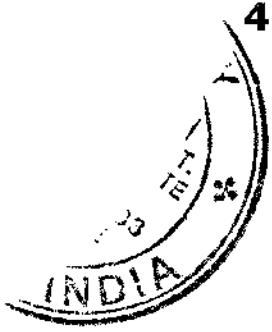
It is stated that one of such sections is Section 111A, titled as "Tax on short-term capital gains in certain cases", which enables the government to tax the income of the assessee at special rate of tax. As a sample of these sections, hereto annexed & marked as **Annexure – D** is the copy of the section 111A as applicable to the A. Y. 2024-25 relevant to the F. Y. 2023-24.



4.8

It is stated that as per these multiple provisions of the Act, the assesseees were receiving the benefit of the rebate ensured qua Section 87A, applicable at the relevant time, up to A. Y. 2023-24 relevant to F. Y. 2022-23.

Chetan R. Patel

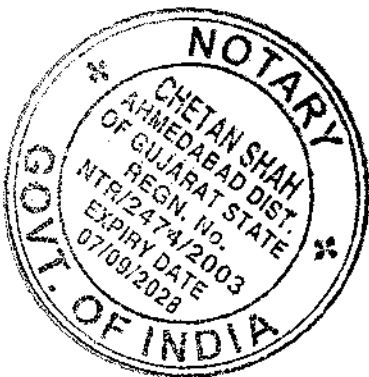


4.9

It is stated that the respondent no. 2 had made available schema for filing Income Tax Returns for the A. Y. 2024-25 relevant to the F. Y. 2023-24 in April 2024 under Rule 12 of the Income Tax Rules. The process of filing Income Tax Returns was going on smoothly till 5th July, 2024 as per the provisions of law mentioned above. The people at large / affected assesseees were rightly receiving the benefit of the rebate ensured qua Section 87A even if the total income of the assessee included the income taxed at special rate of tax, other than the income taxed u/s 112A.

4.10

However, on 5th July, 2024, a revised schema was introduced by the respondent no. 2. As per this schema, the eligible assesseees were not able to receive benefit of rebate under section 87A on any income which was chargeable to tax at special rate under the new regime. The impugned action of the respondents was in clear violation of the law position as articulated above.



4.11

It is stated that several representations were made against this action of the respondents. Looking at the provisions of law, it was assumed by Most of the people at large / the affected assesseees that the modus operandi of the new schema is nothing but "a technical error" occurring on the part of the respondents. The multiple Income Tax Filing software were also allowing the people at large / affected assesseees to claim the rebate on the incomes taxed at special rate of tax other than the income taxed u/s 112A. Thus, it was also assumed that if the Income

Chetan N. Patel

Tax Returns were filed as per the provisions of the law, the same shall be processed and rightly accepted.

However, it is stated that in many instances, due to lack of legal knowledge and expertise, many people at large / affected assesseees have also foregone their right to receive the rebate u/s 87A.

- 4.12** However, even pursuant to the representations made, the respondents have chosen not to pay any heed to the provisions of law and thus, by their impugned action, have adopted the interpretation of the law which is non existing and not tenable in the eyes of law being contrary to section 87 read with other provisions of the Act. The said impugned action of the respondents is required to be quashed and set aside.

- 4.13** Now, after filing of the Income Tax Returns, people at large / the affected assesseees are also receiving intimations requiring them to remit taxes on their incomes, including on income accruing as a result of short-term capital gains u/s 111A.

- 4.14** Even after receiving these intimations, multiple representations have been preferred to the respondents. However, the respondents have chosen not to pay any heed to the provisions of law and hence, PIL in the interest of public at large of this class.

- 5.** It is submitted that the source of information of the facts pleaded is based on :

Chetan Shah





- (i) Personal knowledge of the petitioner, duly obtained during the course of his professional activities, while filing the Income Tax Returns for his clients;
- (ii) Multiple requests received by the petitioners from different people due to his prominence & stature in the profession and;
- (iii) Multiple material available on the internet in the form of articles, blogs, news and representations made by different people / organisations / institutes / ICAI;
- (iv) Personal knowledge of the petitioner, obtained during the course of his professional activities, on receiving intimations by his clients from the Income Tax Department.

It is submitted that for the purpose of perusal of the Hon'ble Court, the petitioner submits herewith copy of the Multiple news of representations made by different people and / or copy of such representations made after the changes made in the Income Tax Return Filing Schema, as and where available on the internet publicly, as **Annexure – E (Colly.)**.



The petitioner also submits the copy of the representation made by Gujarat Chamber of Commerce & Industry as **Annexure – F** herewith, which was made after the people at large had started receiving the intimations in response to ITRs filed.

The petitioner also submits copy of one intimation received by one of the assesseees from the Income Tax Department, in response to the Income Tax Returns filed for A. Y. 2024-25, along with copy

Chetan M. Patel

of the computation of Income as **Annexure - G (Colly.)** herewith.

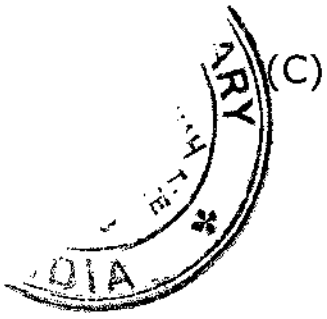
6. It is stated that the petitioner himself has not made any representations directly to the respondents in this regard. However, multiple representations made by many other people have not been addressed to.
7. It is stated that to the best of knowledge of the petitioner, no public interest petition raising the same issue is filed before this Hon'ble Court or before any other Court.
8. That the present petition has been filed on the following amongst other grounds :

GROUND

- (A) That the impugned action of the respondents is contrary to the provisions of the Act, like section 87 read with other provisions of the Income Tax Act, 1961 and thus, not tenable in law.
- (B) The impugned action of the respondents; to deny the benefit accruing qua Section 87A by only modifying the Income Tax Return utilities w.e.f. 5th July without any legal reasons and in contravention of section 87 read with other provisions of the Income Tax Act; is absolutely high handed, illegal, arbitrary, irrational & illogical and thus, is required to be quashed and set aside.



Chetan M. Patel



(C)

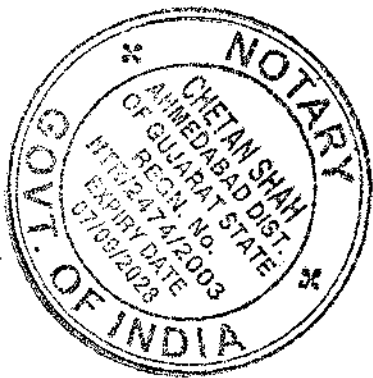
The impugned action of the respondent; to deny the benefit accruing qua Section 87A in contravention of the provisions of the parent Act i.e. Income Tax Act, 1961; is absolutely high handed, illegal, arbitrary, irrational & illogical and thus, is required to be quashed and set aside.

(D)

The impugned action of the respondent; to deny the benefit accruing qua Section 87A without amending any applicable provisions of law; is absolutely high handed, illegal, arbitrary, irrational & illogical and thus, is required to be quashed and set aside.

(E)

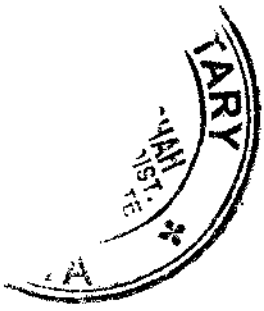
It is stated that the impugned action of the respondent to suddenly change the treatment of the Section 87A w.e.f. 05th July, 2024 is also in stark contravention of the rebate allowed for the past assessment years & for the A. Y. 2024-25 up to the date of 5th July, 2024. Hence, such change in the allowance of rebate u/s 87A is in violation of the Article 14 of the Constitution of India and is absolutely high handed, illegal, arbitrary, irrational & illogical and thus, is required to be quashed and set aside.



(F)

It is stated that the impugned action of the respondents is completely irrational & illogical. It is humbly stated that if any Income Tax Return was filed before 5th July, 2024 by using income tax Utility of the department; then the assesseees were not even allowed to calculate the amount of rebate by excluding all of the incomes taxed at special rate. At that time, the ITR filing utility of the department itself automatically calculated & allowed the rebate u/s

eNotary M. Patel



87A. Sudden change, in this treatment w.e.f. 5th July, 2024 and that too without giving any explanation whatsoever, is nothing but in violation of the Article 14 of the Constitution of India and absolutely high handed, illegal, arbitrary, irrational & illogical action on the part of the respondents and thus, is required to be quashed and set aside.

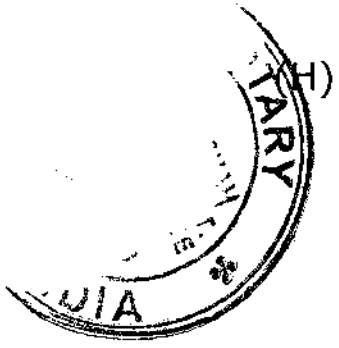
- (G) It is also stated that the change in the ITR filing schema was brought w.e.f. 5th July, 2024 i.e. only 25 days before the deadline to file the Income Tax Return. It is stated that the citizens of India were not even allowed sufficient time to carry on correspondence with the respondents in such a short span of time period. It is stated that even after multiple representations to the respondents, no effective communication was addressed to the people at large. It is stated that stand of the department has been reflected in Annexure – F (Colly.). However, this faulty interpretation by the department was also not communicated to the assesseees properly before 31st July, 2024.



It is stated that sudden change in the schema w.e.f. 5th July, 2024 caused confusion and ambiguity in the mind of assesseees as well as consultants. However, no clarity was provided to them.

Thus, the impugned action of the respondents is not only high handed, illegal, arbitrary, irrational & illogical; but also, in violation of principle of natural justice. Thus, the same is required to be quashed and set aside.

Chintan K. Patel



It is stated that there does not exist any exception, for allowing rebate u/s 87A, in any of the sections of the Act which imposes tax at the special rate except Section 112A. It is stated that only sub section (6) of the Section 112A entails the provision which denies the assessee to avail the rebate u/s 87A on the income chargeable u/s 112A(1). In absence of such provisions anywhere in the act, it is to be construed that the rebate u/s 87A is available on rest of the incomes chargeable under the Act. Thus, the impugned action of the respondents is absolutely high handed, illegal, arbitrary, irrational & illogical and thus, is required to be quashed and set aside.

- (I) It is stated that the rebate allowed u/s 87A of the Act is quantified based upon the option availed by the assessee u/s 115BAC. Thus, Such quantification can be either of the following, based on the option chosen u/s 115BAC



- (i) Old regime – an amount equal to hundred per cent of such income-tax or an amount of twelve thousand and five hundred rupees, whichever is less
- (ii) New Regime – an amount equal to one hundred per cent of such income-tax or an amount of twenty-five thousand rupees, whichever is less

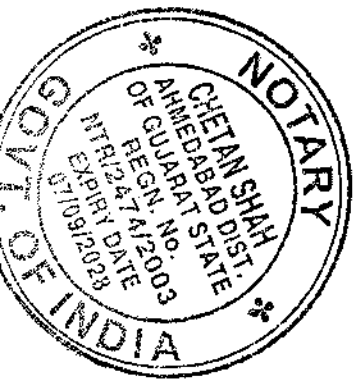
Chetan R. Patel



It is stated that from the bare perusal of the quantification of the rebate to be allowed as per section 87A (Annexure – A), it can be inferred that the legislature has applied a capping of the maximum amount of rebate which can be allowed to the assessee.

It is stated that had it been the intention of the legislature to not allow the rebate for the tax calculated on the income chargeable at special rates, such quantification would not have been made at the first instance. The requirement, of capping the maximum amount of rebate allowable to the assessee, itself endorses the fact that the intention of the legislature was to allow the rebate even for the tax calculated on the income chargeable at special rates.

Thus, the impugned action of the respondents is absolutely high handed, illegal, arbitrary, irrational & illogical and thus, is required to be quashed and set aside.



- (J) It is stated that the impugned action of the respondents has resulted into issuance of demand notice in large number. However, it is pertinent to note that the subject matter of the petition is such that it affects the people belonging to middle class of the nation. Due to lack of knowledge and resources to engage in the litigation, the people at large / affected assesseees are opting, on their own or on advice of their consultants, to pay off the tax demand raised by the respondents. This is causing great economic loss, sense of injustice and hardship to the people at large / affected assesseees and wrongful gain

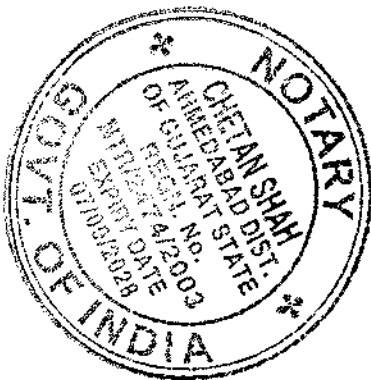
to the govt. And thus, the impugned action of the respondents is absolutely high handed, illegal, arbitrary, irrational & illogical and thus, is required to be quashed and set aside.

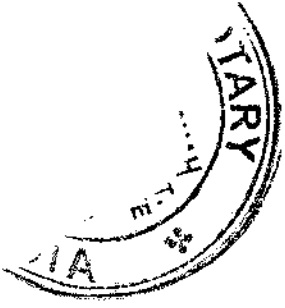
(K) It is also pertinent to state that many citizens have received demands starting from Rs. 200. It is humbly stated that in such a scenario, the cost of litigation will far exceed the demand raised by the respondents. If people at large / affected assesseees are left to face the litigation procedure by way of preferring appeal to CIT(A), they will be pushed into indecisive, lengthy & expensive litigation procedure which will ultimately defy their fundamental right of economic justice enshrined under the Constitution of India.

(L) It is humbly stated that the Income Tax Department is currently overburdened with the number of appeals pending before the National Faceless Appeal Center / CIT(A). The disposal of the appeals are already delayed without any exterior factor affecting the appeal procedure. In this scenario, if scores of appeals are filed by the people at large / affected assesseees, than it will only delay & disrupt the judicial procedure and thereby the citizens of India will be deprived of the economic and social justice guaranteed in the preamble of the Constitution of India.

(M) It is submitted that it is a right of a citizen, who is liable to pay tax, that the tax is recovered in accordance of the law and it is also a corresponding duty of the Income Tax Department to recover the

eWintan At Patel





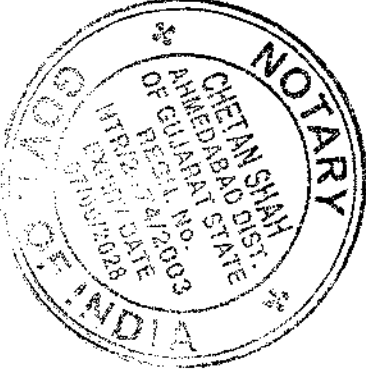
tax in accordance with law. It is submitted that here in this case, the contrary is appearing and therefore writ of mandamus is required to be issued accepting the prayers prayed.

9. That the petitioner is seeking interim relief on the following grounds :

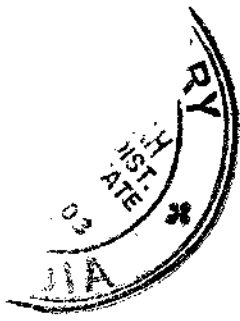
GROUND FOR INTERIM RELIEF

- (A) In spite of representations made by multiple people / organisations / institutes / ICAI, the respondents have chosen to not to pay any heed towards the economic loss, sense of injustice and hardship being caused to the people at large / affected assesseees. The people at large / affected assesseees cannot engage in to lengthy litigation even up to the stage of CIT(A) for the meager amount of demand raised by the respondent department. Hence, the impugned action of the respondent is causing the people at large / affected assesseees to accept their fate as it is which is against the spirit of law. Thus, the impugned action of the respondents is required to be stayed with immediate effect.

- (B) It is stated that though due date of filing Income Tax Returns for certain Resident individuals was 31/07/2024, there are many assesseees who are filing their Income Tax Returns belatedly. Due to the impugned action of the respondents, they will be put to face the economic loss, sense of injustice and hardship as well. Thus, the impugned action of the



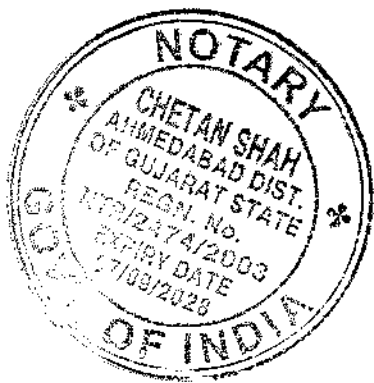
Chetan N. Patel



respondents is required to be stayed with immediate effect.

(C) It is also stated that due date for filing income tax Returns was of 30/09/2024 for certain Resident Individuals. If the respondents are allowed to continue processing Returns of Income as per their impugned decision, these taxpayers will also be put to face economic loss, sense of injustice and hardship. Thus, the impugned action of the respondents is required to be stayed with immediate effect.

(D) It is stated that if the impugned action is not stayed, there will be tax demand of small amounts and if this Hon'ble court holds action of respondents as illegal, being contrary to statutory provisions etc., it will be very much difficult for an ordinary common man / citizen to claim refund and even for allowing that refund, the government machinery will be involved & there will be waste of public money & time which is against the national interest and hence prima facie case appears.



Even balance of convenience is in favour of the large number of citizens falling within preview of subject matter of This petition.

(E) On the other hand, if the interim relief as prayed for is granted, respondents are not going to have any hardship or inconvenience. If for the sake of argument it is presumed that the petition is not allowed then it is open for the department to raise tax demand. Thus, if the interim relief is granted the respondents will not be affected prejudicially in any manner.

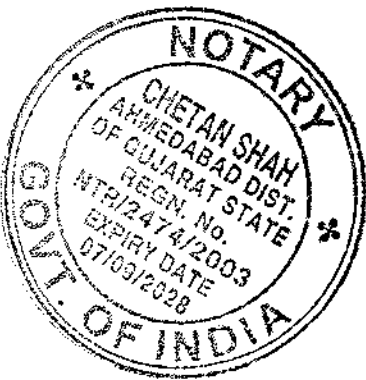
Chetan M. Patel



The petitioner has not filed any other appeal or application either before this Hon'ble Court or Hon'ble Supreme Court of India or before any other Courts on the same subject matter of this petition.

- 11.** That the petitioner has no other alternative efficacious remedy but to approach this Hon'ble Court by way of this petition.

It is further stated that the people at large / affected assesseees, affected by the impugned action of the respondents, belong to the middle-class segment of the nation. The cost of litigation against the impugned action of the respondents would far exceed the actual demand raised by the respondents. It is further stated that the mass litigation, instigated on the part of the people at large / affected assesseees, would also require employment of the resources, of the Income Tax Department and in turn of the government, at the expense of the public money.

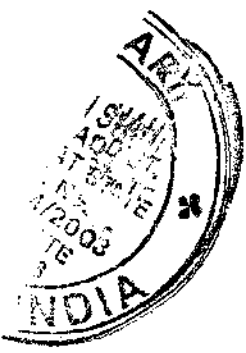


- 12.** That the petitioner prays to this Hon'ble court :

PRAYERS

- (a) That this petition may kindly be admitted and allowed.
- (b) That it may be held that the impugned action of the respondents, of not allowing the rebate u/s 87A of the Act on the tax calculated at special rates of income (Other than tax calculated on the income referred to section 112A), is absolutely high handed, illegal,

Chetan N. Padel



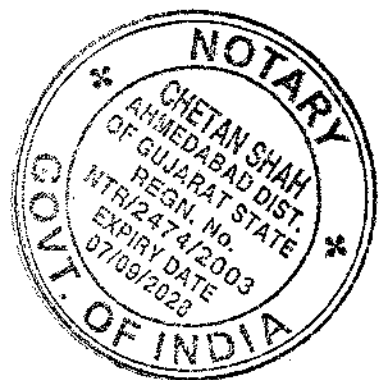
arbitrary, irrational & illogical, in violation of the Article 14 of the Constitution of India and hence, untenable in law.

(c) That the impugned action of the respondents; of modifying the Income Tax Return filing utility in such a manner that it denies the rebate u/s 87A on the tax calculated at special rates of income (Other than tax calculated on the income referred to section 112A); be held as absolutely high handed, illegal, arbitrary, irrational & illogical and further, such action be quashed and set aside.

(d) That the impugned action of the respondents; of issuing demand notices to the people at large / affected assesseees by disallowing the rebate u/s 87A on the tax calculated at special rates of income (Other than tax calculated on the income referred to section 112A); be held as absolutely high handed, illegal, arbitrary, irrational & illogical, in violation of the Article 14 of the Constitution of India and further, such action be set aside and quashed.

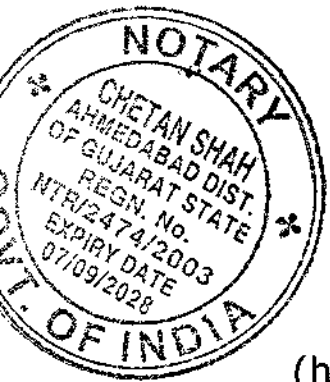
(e) That this Hon'ble court may be pleased to issue a writ of mandamus or any other appropriate writ, order and direction to the respondents directing them to grant the benefit of the rebate u/s 87A on the tax calculated at special rates of income (Other than tax calculated on the income referred to section 112A) to all of the assesseees whose Returns of Income are to be processed in future.

Chetan M. Patel



That this Hon'ble court may be pleased to issue a writ of mandamus or any other appropriate writ, order and direction to the respondents directing them to grant the benefit of the rebate u/s 87A; on the tax calculated at special rates of income (Other than tax calculated on the income referred to section 112A); to all of the assesseees who have been issued intimations u/s 143(1) raising demand due to the subject matter, on their request to reprocess the Income Tax Return.

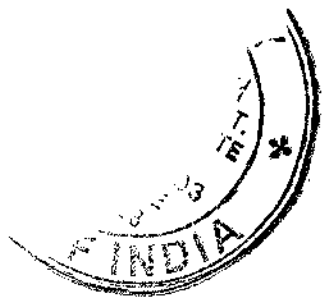
- (g) That this Hon'ble court may be pleased to issue a writ of mandamus or any other appropriate writ, order and direction to the respondents directing them to modify the tax filing utility in such a manner that the benefit of the rebate u/s 87A; on the tax calculated at special rates of income (Other than tax calculated on the income referred to section 112A); is made available as per the law.



- (h) That this Hon'ble court may be pleased to issue a writ of mandamus or any other appropriate writ, order and direction to the respondents directing them to allow people at large / affected assesseees to rectify their Income Tax Returns in accordance with the provision of law interpreted by this Hon'ble Court, if during the pendency of this petition the time limit to rectify the Income Tax Return has passed.

- (i) **Pending admission, hearing and final disposal of this petition**, the issuance of intimations u/s 143(1) by the respondent no. 3 may be stayed to the extent

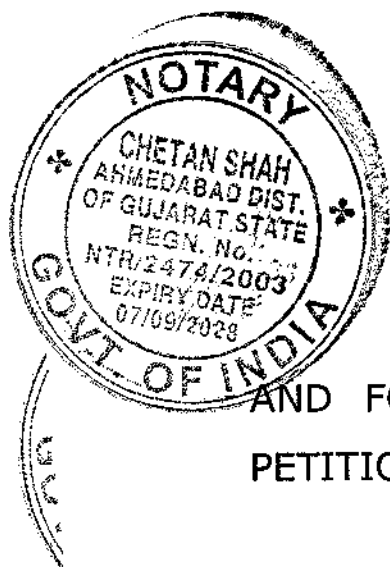
Chetan A. Patel



to which if such intimation is proposing to deal with the subject matter of not allowing the rebate u/s 87A as claimed by the people at large / affected assesseees.

(j) **Pending admission, hearing and final disposal of this petition**, respondents be directed to declare the pendency of this petition and order, if any, passed by this Hon'ble Court, on their website for the knowledge of the people at large / affected assesseees.

(k) That your Lordships may kindly be pleased to pass any such other and/or further orders that may be deemed fit, just and proper, in the facts and circumstances of the present case and in the interest of justice of people at large / affected assesseees.



AND FOR THIS ACT OF KINDNESS AND JUSTICE, THE PETITIONER SHALL AS IN DUTY BOUND FOR EVER PRAY.

Place : Ahmedabad

Date : 12/10/2024

(Rutvij Patel)

Advocate for the Petitioner

SR. NO. 1749-2024

CHETAN SHAH
 NOTARY
 GOVT. OF INDIA
 12 OCT 2024

Affidavit

I, Chintan Nareshkumar Patel, Aged – 44 years, Hindu – Male, Occupation – Chartered Accountant by profession, Residing at A – 1002, Vraj Heights, Behind F. C. I. Bhavan, Nr. Shyamal Cross Roads, Satellite, Ahmedabad – 380015, petitioner no. 1 herein, do hereby state of solemn affirmation, that what has

Chintan Nareshkumar Patel

been stated herein above in para nos. 1 to 7 & 10 is true to the best my knowledge, information and belief and I believe the same to be true. What is stated in para 8, 9 and 11 are the grounds which I believe to be true. Para 12 is the prayer para which I believe to be true.

Solemnly affirmed on this 12th day of October, 2024 at Ahmedabad.

Chetan N. Patel

Deponent

Identified by me

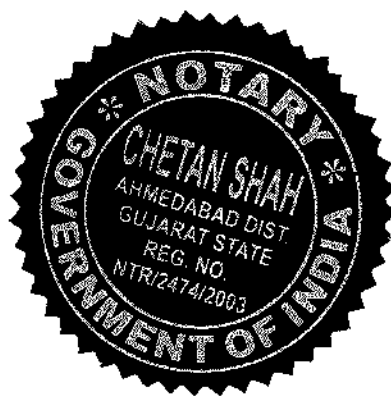
Chetan N. Patel

Advocate

G/ 1027 /2019

SOLEMNLY AFFIRMED
BEFORE ME
Chetan N. Patel
CHETAN SHAH
NOTARY
GOVT. OF INDIA

12 OCT 2024



(1) Code No. : 645

(2) Code No. :10615

VAKALATNAMA

IN The High Court of Gujarat at Ahmedabad

Writ Petition (P.I.2.) No. : 2024

District : Ahmedabad

Appellant/s

Petitioner/s

Applicant/s

Caveator/s

Chintan Nareshkumar Patel

Versus

Respondent/s

Opponent/s

Union of India & ors.

I/We undersigned the above named Petitioner do hereby appoint and retain **Rajendra Patel**, and **Rutvij Patel** Advocate/s - Gujarat High Court to act, appear, represent and plead for me/us in the above case, and further do authorise him/them to conduct & negotiate the same and all proceedings that may arise or be taken in respect of my/our above matter connected with the same or any decree/stay/order passed there in including proceeding/s in Taxation, Application for Review, Reference, Contempt, Miscellaneous Application/s, Note/s or Letters Patent Appeal etc. and to file, and obtain/receive any pleadings, certified copy, document/s, and to deposit and receive/withdraw money on my/our behalf in the said matter and to represent me/us and to take all necessary steps on my/our behalf in the above matter and authorise him/them to take adjournment for any reason, transfer/arrange/return the matter if he/they is/are not in a position to appear for any reason or leave/s practice for any reason and in that case I/we will not ask fees paid back and also authorise/s him/them to engage and appoint any other advocate/s to act, appear and plead for me/us and to remain absent in the matter if his/their fees/expenses is/are not paid or not convenient to him/them. In that case if necessary, I/we have to arrange to engage another Advocate. I/We agree to ratify all acts done by the above-named Advocate/s in pursuance of this authority. My/Our advocate/s shall not be responsible for anything done by virtue of authority and power assigned by this Vakalatnama. I/We agree that in case of dispute/s between us the court/s at Ahmedabad will have jurisdiction irrespective of signing this Vakalatnama at different place than Ahmedabad by me/us.

In witness where of I/we set my/our hand on this 12th day of October 2024 at Ahmedabad.

આ વકાલતનામાની વિગત મેં ગુજરાતીમાં સમજી નીચે મારી સહી કરેલ છે.

Accepted



(1) **RAJENDRA PATEL**

B.Sc., LL.M., LL.B. (Spl.), D.L.P.

(2) **RUTVIJ PATEL**

B.Com., A.C.A., LL.M.

Advocates - Gujarat High Court

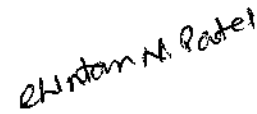
First floor, "Aashirvad", A/35, Karmacharinagar Part-1
(Independent Plots), Ghatlodiya, Ahmedabad - 380061.

(M) (1) 9825429898, (2) 7874563483

Email: (1) rapadvhc@gmail.com, (2) rutvijpatel93@gmail.com

Enrollment No: (1) G/355/1985, (2) G/1027/2019

Signature/s :



(Chintan N. Patel)

P.T.O.