

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/TAX APPEAL NO. 517 of 2026**

=====

MANISHABEN ASHOKBHAI PATEL L/H OF LATE ASHOKBHAI RAMUBHAI PATEL
Versus
INCOME TAX OFFICER, WARD 3(2)(1), SURAT

=====

Appearance:

MR MANISH J SHAH(1320) for the Appellant(s) No. 1
KARAN G SANGHANI(7945) for the Opponent(s) No. 1

=====

CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 11/08/2026**ORAL ORDER****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Heard learned advocate Mr.Manish J. Shah for the appellant and learned Senior Standing Counsel Mr.Karan G. Sanghani for the respondent.

2. Issue **Notice** for final disposal, returnable on **25th August, 2026**. Learned Senior Standing Counsel Mr.Karan Sanghani waives service of notice for and on behalf of the respondent.

To be listed on top of the Board.

(BHARGAV D. KARIA, J)**(PRANAV TRIVEDI,J)**

PALAK

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: PALAK RAJUBHAI BRAHMBHATT(HC01391), PRIVATE SECRETARY, at High Court of Gujarat on 13/08/2026 12:58:26