IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 522 of 2026

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GIRISHBHAI VADILAL SHAH
Versus
DEPUTY COMMISSIONER OF INCOME TAX CIRCLE-4(1)(2), AHMEDABAD

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Appearance:
MR. HARDIK V VORA(7123) for the Appellant(s) No. 1
MS MAITHILI D MEHTA(3206) for the Opponent(s) No. 1

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

Date : 03/07/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

1. Heard learned advocate Mr.Hardik V. Vora for the appellant and learned advocate Ms.Nairuti Sorathiya for learned Senior Standing Counsel Ms.Maithili D. Mehta for the respondent.

2. This Appeal is ***admitted*** for consideration of the following substantial question of law:

> *"1. Whether on facts and circumstances of case as well as law on the issue, Ld. Tribunal has erred in confirming the*

addition of Rs.21,13,971/- under section 40A(2)(b) r.w.s. 58(2) of the Income Tax Act on account of excessive interest paid to related parties."

(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 07/07/2026 11:12:14