

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 1756 of 2026**

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SHANKUS BIOSCIENCES PRIVATE LIMITED THROUGH RAKESHBHAI
KESHAVLAL CHAUDHARY

Versus

ASSISTANT COMMISSIONER OF INCOME TAX & ANR.

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Appearance:

MR MANISH J SHAH(1320) for the Petitioner(s) No. 1

MS MAITHILI D MEHTA(3206) for the Respondent(s) No. 1,2

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 17/02/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

Notice returnable on **24.02.2026**. Learned Senior Standing Counsel Mr.Aaditya Bhatt waives service of notice for and on behalf of the respondent(s).

Prima facie we are of the opinion that the impugned order runs in contravention to the directions issued by the Apex Court in the case of Union of India and Anr. v. Rajeev Bansal, (2024) 469 ITR 46 (SC).

Appropriate instructions shall be taken from the concerned officer(s). Meanwhile, no recovery shall be effected. To be placed **at the top of the board**.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(PRANAV TRIVEDI, J)

NVMEWADA/S-1/6