

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1133 of
2025****In F/TAX APPEAL/4157/2025****With
R/CIVIL APPLICATION NO. 1669 of 2025****In
F/TAX APPEAL NO. 4136 of 2025****With
R/CIVIL APPLICATION NO. 1672 of 2025****In
F/TAX APPEAL NO. 4132 of 2025****=====**
**COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION AND
TRANSFER PRICING)****Versus
M/S JAISU SHIPPING CO. PVT. LTD.**
=====**Appearance:****MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1
RULE UNSERVED for the Respondent(s) No. 1**
=====**CORAM: HONOURABLE MR. JUSTICE A. S. SUPEHIA
and
HONOURABLE MR. JUSTICE MAULIK J. SHELAT****Date : 04/05/2026****ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Learned Senior Standing Counsel, Mr. Varun K. Patel, has submitted that fresh Rule may be issued and the applicant may be allowed to be served through email mode. Since in other civil applications against the very same assessee, the process issued by this Court is served through email.

2. Accordingly, issue the fresh Rule to the respondents.
3. It will be open for the applicant to serve the process of this Court through email.

(A. S. SUPEHIA, J)

NILESH

(MAULIK J. SHELAT,J)