

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO.2988 of 2026**

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KIRTI SHANKARLAL PATEL

Versus

ASSESSMENT UNIT, INCOME TAX DEPARTMENT,
GOVERNMENT OF INDIA & ANR.
=====

Appearance:

MR. TUSHAR HEMANI, SENIOR ADVOCATE WITH MS VAIBHAVI K
PARIKH(3238) for the Petitioner(s) No. 1FRESH NOTICE THROUGH SPEED POST UNSERVED(43) for the
Respondent(s) No. 1

KARAN G SANGHANI(7945) for the Respondent(s) No. 2
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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 20/04/2026

ORAL ORDER**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. The present writ petition has been filed by the petitioner for following prayer :

“(a) quash and set aside the impugned Show Cause Notices dated 27.10.2025 and 13.02.2026 at ANNEXURE “A-1” and ANNEXURE “A-2” respectively, to this petition along with the entire penalty proceedings reinitiated vide this Hon’ble Court’s Order dated 18.08.2025.”

2. The brief facts leading to filing of the present writ petition are as under:

2.1 The petitioner submits that the petitioner had challenged the Order dated 26.06.2025 passed under section 271D of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’ for short) Act on the grounds of violation of principles of natural justice, without granting opportunity of personal hearing through Video-Conferencing vide Special Civil Application No.10058 of 2025. Consequently, the above

matter of the petitioner was listed for final hearing on 18.08.2025 wherein this Court without going into the merits of the case quashed and set-aside the Order passed under section 271D of the Act dated 26.06.2025, and the matter was remanded back the matter to the Respondent Assessing Officer only on the ground of breach of principles of natural justice in order to provide fresh opportunity of hearing to the petitioner and thereafter again pass Order under section 271D of the Act in accordance with the law within 12 weeks from the date of receipt of copy of the Order.

2.2 The petitioner submits that the petitioner received show-cause notice under Section 271D read with Section 260A of the Act dated 27.10.2025. The petitioner, thereafter, vide letter dated 30.10.2025 responded to the show-cause notice. Since there was no response from the respondent authorities, the petitioner again wrote a reminder letter dated 15.11.2025, reiterating the request that his case may be transferred to the jurisdictional Joint Commissioner of Income Tax (JCIT), Range 2(1), Surat. Since there was no response, the petitioner having waited for one more month, he once again filed a reminder letter dated 15.12.2025. The petitioner also requested for personal hearing through video-conferencing.

2.3 After almost two months from the last letter, the petitioner received a show-cause notice under Section 271D read with Section 260A of the Act, on 13.02.2026. The petitioner has assailed the same before this Court on the ground that the show-cause notice issued on 13.02.2026, is

beyond the period of 12 weeks, as directed by this Court.

3. Mr. Tushar Hemani, learned Senior Advocate appearing for Ms. Vaibhavi Parikh, learned advocate for the petitioner, while placing reliance on the judgment dated 20.01.2026 passed in Special Civil Application No.5 of 2025 in an analogous issue has submitted that the impugned show-cause notices dated 27.10.2025 and 13.02.2026 may be quashed and set-aside since the time limit granted by this Court has elapsed.

4. In response to the aforesaid submissions, learned Senior Standing Counsel Mr. Karan Sanghani has tendered affidavit-in-reply dated 17.04.2026, the same is ordered to be taken on record. He is unable to dispute that as on today, no orders are passed, as directed by this Court and the time limit of 12 weeks for passing the assessment order has already been lapsed. However, he has submitted that the Faceless Assessment Officer (FAO) submitted a proposal on 02.02.2026 to the competent authority for transferring out the case to the Jurisdictional Assessing Officer (JAO) and in this regard he also raised a ticket to the Income Tax Business Application (ITBA) help-desk on 03.02.2026, however, while clicking on 'manual order upload' tab, the system was showing the PAN of the petitioner as not being the jurisdiction of FAO and, on 23.02.2026, the ITBA help-desk replied that functionality for passing any order for setting aside the penalty by the FAO is not available in ITBA and thus, the FAO was not in a position to pass the order and in the meanwhile, the FAO had issued

another show-cause notice to the petitioner on 13.02.2026.

5. Having heard the learned advocates for the respective parties at length, it is not in dispute and it is established from the plaint that the petitioner initially filed the writ petition being Special Civil Application No. 10058 of 2025 challenging the order dated 26.06.2025, passed under Section 271D of the Act on the grounds of violation of principles of natural justice. The said writ petition was disposed of by order dated 18.08.2025 by the Coordinate Bench of this Court by recording thus:

"In view of the above undisputed facts, the impugned order dated 26.6.2025 passed under Section 271D of the Act is hereby quashed and set-aside and the matter is remanded back to the respondent Assessing Officer to provide fresh opportunity of hearing to the petitioner and thereafter pass order under Section 271D of the Act, in accordance with law. Such exercise shall be completed within 12 weeks from the date of receipt of copy of this order."

6. It is an accepted position that the limitation of 12 weeks for passing the order has expired and as on today, no such order has been passed. No attempt has been made by the respondent department to file any application seeking extension of time. The respondent Assessing Officer whiled away the time and though notices were issued to the petitioner on 27.10.2025 and 13.02.2026, no final orders are passed. It is also noticed by us that the petitioner had, time and again, requested the respondent authorities to do the needful and grant him opportunity of personal hearing, however, no reply was received in response to such reminders sent by the petitioner and hence, on the sole ground and in

non-compliance of the directions issued by this Court and the limitation of 12 weeks having been over, we have no option but to quash and set-aside the show-cause notices dated 27.10.2025 and 13.02.2026 and accordingly the show-cause notices are quashed and set-aside. The petition stands ***allowed***.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE/DB/01

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: SAJ PULICKAL GEORGE(HC01069), PRIVATE SECRETARY, at High Court of Gujarat on 22/04/2026 10:50:01