

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/TAX APPEAL NO. 444 of 2026****With****R/TAX APPEAL NO. 447 of 2026**

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DISHA RESOURCES LTD.**Versus****PRINCIPAL COMMISSIONER OF INCOME TAX**

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Appearance:**MR ABHIJEET J SINGH(12073) 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 : 08/06/2026****COMMON ORAL ORDER****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Heard learned advocate Mr.Abhijeet J. Singh for the appellant and learned Senior Standing Counsel Ms.Maithili D. Mehta for the respondent.

2. At the request of learned advocate Mr.Abhijeet Singh for the appellant, stand over to **22nd June, 2026.**

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