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
MR.VARUN K.PATEL(3802) for the Opponent(s) No. 1

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

Date : 22/06/2026
ORAL ORDER

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

1. Heard learned advocate Mr. Abhijeet Singh for the appellant and learned Senior Standing Counsel Mr. Varun Patel for the respondent Department.

2. The Appeal is admitted for consideration of following substantial questions of law:

   A. Whether the Ld. Income Tax Appellate Tribunal (ITAT) erred in law and in fact in denying deduction under section 35(1)(ii) despite the donee institution holding valid approval on the date of donation?

B. Whether refusal to rectify such non-consideration under section 254(2) is sustainable in law?

C. Whether the Ld. Income Tax Appellate Tribunal (ITAT) erred in not considering the judgements of coordinate benches of Whether the Ld. Income Tax Appellate Tribunal (ITAT), Hon’ble High Court of Gujarat and Hon’ble Supreme Court of India?

To be heard with Tax Appeal No. 31/2025.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

JYOTI V. JANI