

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**R/SPECIAL CIVIL APPLICATION NO. 3978 of 2026**

**With**

**R/SPECIAL CIVIL APPLICATION NO. 3993 of 2026**

**With**

**R/SPECIAL CIVIL APPLICATION NO. 3994 of 2026**

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**WEST INDIA INFRA TECH PRIVATE LIMITED**

**Versus**

**ASSISTANT COMMISSIONER OF INCOME TAX - CENTRAL CIRCLE - 2(3)**

**AHMEDABAD**

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**Appearance:**

**MR. TUSHAR HEMANI, SR. ADVOCATE WITH MS VAIBHAVI K**

**PARIKH(3238) for the Petitioner(s) No. 1**

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

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

**and**

**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 07/04/2026**

**ORAL ORDER**

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

Affidavit-in-reply tendered by learned Senior Standing Counsel Mr. Varun Patel is ordered to be taken on record.

List the matter on 08.04.2026.

**(A. S. SUPEHIA, J)**

**(PRANAV TRIVEDI, J)**