

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CRIMINAL MISC.APPLICATION NO. 8494 of 2022**

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DINESHBHAI ANUBHAI SHAH

Versus

STATE OF GUJARAT

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Appearance:

MR TUSHAR HEMANI, LD. SENIOR COUNSEL ASSISTED BY MS

VAIBHAVI K PARIKH(3238) for the Applicant(s) No. 1

for the Respondent(s) No. 2

MRS KRINA CALLA, APP for the Respondent(s) No. 1

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CORAM:HONOURABLE MR. JUSTICE ILESH J. VORA**Date : 06/05/2022****ORAL ORDER**

1. Heard Mr. Tushar Hemani, learned Senior Counsel assisted by Ms. Vaibhavi Parikh, learned counsel for the applicant.

2. By way of this application, the applicant seeks quashment of the proceedings of Criminal Case No.68740 of 2019 filed by respondent No.2 for the offence under Section 276 CC of the Income Tax Act, 1961, which is pending before the Court of learned Additional Chief Metropolitan Magistrate, Ahmedabad.

3. It is submitted that the applicant had filed income tax return in due course for the A.Y 2017-18, however, after receiving notice under Section 153A of the Income Tax Act, he tried to upload on the portal of Income Tax Department, but it could not be uploaded due to some technical glitch and for which, explanation being tendered to the department also. In

this context, Mr. Hemani submitted that, as such there is no willful default on the part of the applicant in not filing the income tax return in a prescribed time limit.

4. In view of the above, matter deserves consideration. Hence, Rule, returnable on **29.09.2022**. Leaned APP waives service of rule for the respondent-State. Meanwhile and till the returnable date, ad-interim relief in terms of Para 7(b) is granted. Direct service is permitted.

TAUSIF SAIYED

(ILESH J. VORA,J)