IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/MISC. CIVIL APPLICATION (FOR RESTORATION) NO. 1092 of 2026
In F/TAX APPEAL/1807/2026

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MANISHABEN ASHOKBHAI PATEL L/H OF LATE ASHOKBHAI RAMUBHAI PATEL
Versus
INCOME TAX OFFICER, WARD 3(2)(1), SURAT

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Appearance:
MR MANISH J SHAH(1320) for the Applicant(s) No. 1
KARAN G SANGHANI(7945) for the Opponent(s) No. 1

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE MAULIK J.SHELAT

Date : 08/05/2026
ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

1. The present application has been filed seeking restoration of the captioned Tax Appeal being F/Tax Appeal No.1807 of 2026, which came to be refused registration by order dated 18.03.2026 passed by the learned Additional Registrar (Judicial), while placing reliance upon the order dated 10.03.2026 passed by this Court in Civil Application (for Condonation of Delay) No.529 of 2026 in F/Tax Appeal No.1807 of 2026.

2. It appears that the learned Additional Registrar (Judicial) misconstrued the order dated 10.03.2026 and consequently, refused registration of F/Tax Appeal No.1807 of 2026. It further appears from the case status reflected on the website that the said F/Tax Appeal No.1807 of 2026 has been shown as disposed of.

3. By the order dated 10.03.2026 passed in Civil Application (for Condonation of Delay) No.529 of 2026, this Court had granted liberty to the applicant to file a fresh application, as certain mistakes had crept into the earlier civil application. The intention of this Court was never to dispose of F/Tax Appeal No.1807 of 2026.

4. It further appears that the learned Additional Registrar (Judicial) failed to notice that the subsequent application for condonation of delay being F/Civil Application No.9054 of 2026, had already been filed by the applicant on 14.03.2026. This aspect was not taken into consideration while treating F/Tax Appeal No.1807 of 2026 as disposed of.

5. Hence, the order dated 18.03.2026 is hereby quashed and set aside. It is directed that F/Tax Appeal No.1807 of 2026 shall stand restored to its original file. Civil Application (for Condonation of Delay) No.9054 of 2026 shall be listed in regular course, provided there is no office objection.

6. With the aforesaid observations, the present application stands allowed.

Sd/-
(A. S. SUPEHIA, J)

Sd/-
(MAULIK J.SHELAT,J)

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