

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 5943 of 2026**

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MUKUNDBHAI MANUBHAI PATEL

Versus

ASSISTANT COMMISSIONER OF INCOME TAX,CENTRAL CIRCLE-1 &
ANR.

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Appearance:

MR B S SOPARKAR(6851) for the Petitioner(s) No. 1

KARAN G SANGHANI(7945) for the Respondent(s) No. 1,2

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

and

HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI**Date : 28/07/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. Learned advocate Mr.B.S. Soparkar, appearing for the petitioner has tendered an additional affidavit pointing out that despite the order dated 27.04.2026, whereby this Court had stayed the recovery proceedings, the respondents have adjusted the refund for Assessment Year 2025-2026, thereby diluting the interim order passed by this Court. The additional affidavit is ordered to be taken on record.

2. Learned Senior Standing Counsel Mr. Karan Sanghani, has submitted that this occurred due to partially collectable instructions reflected on the portal. It appears that the respondents have failed to take due care of the order passed by this Court on 27.04.2026, staying the recovery proceedings, despite the same having been specifically pointed out by the petitioner.

3. Hence, issue notice for the initiation of contempt proceedings against the responsible officers. The names of the concerned officers shall be provided to this Court by the learned Senior Standing Counsel Mr. Sanghani.

4. The Registry shall issue notice as to why contempt proceedings should not be initiated against the following officers.

5. At this stage, when this Court was inclined to issue notice for contempt proceedings, learned Senior Standing Counsel Mr. Sanghani has submitted that corrective measures have already been taken and the attempts and efforts are being made by the respondents to withdraw the initial impugned order dated 31.03.2026. In view of the said submission, we refrain, for the present, from passing any further order for the initiation of contempt proceedings. Necessary orders shall be passed and placed before this Court on or before the next date of hearing.

6. List the matter on **31.07.2026, at the top of the Board.**

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

Sd/-
(VAIBHAVI D. NANAVATI, J)

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