

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 6578 of 2026

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THE GUJARAT STATE CIVIL SUPPLIES CORPORATION LIMITED
Versus
DEPUTY COMMISSIONER OF INCOME TAX, GANDHINAGAR CIRCLE &
ORS.

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Appearance:

MR MANISH J SHAH(1320) for the Petitioner(s) No. 1

MS MAITHILI D MEHTA(3206) for the Respondent(s) No. 1,2,3

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MR. JUSTICE MAULIK J.SHELAT

Date : 05/05/2026

ORAL ORDER

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

Notice, returnable on **06.07.2026**.

Meanwhile, since it is noticed by us that the respondents have tried to assume the jurisdiction after a period of 10 years by exercising its power under Section 154 of the Income Tax Act, 1961, which is beyond the limitation of 4 years, there shall be ad-interim relief in terms of para 10(B).

(A. S. SUPEHIA, J)

(MAULIK J.SHELAT,J)

KUMAR ALOK/ db 7