

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 7670 of 2026**

=====

KAMLABEN AMBESHKUMAR PATEL

Versus

INCOME TAX OFFICER WORD 2(1)(2)

=====

Appearance:

MR RK PATEL LD. SENIOR ADVOCATE with DARSHAN R PATEL(8486)  
for the Petitioner(s) No. 1

MR DEV D PATEL(8264) for the Respondent(s) No. 1

=====

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

and

**HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI**

**Date : 08/06/2026**

**ORAL ORDER**

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

Heard learned Senior Advocate Mr. R. K. Patel assisted by learned advocate Mr. Darshan Patel for the petitioner.

Issue **Notice** to the respondent returnable on **06.07.2026**. Learned Senior Standing Counsel Mr. Dev Patel waives service of notice on behalf of the respondent.

In the meanwhile, the respondent shall file an affidavit dealing with the contentions raised in the writ petition.

By way of ad-interim relief, the assessment proceedings may continue, however, no final assessment order shall be passed without permission of this Court during the pendency of this petition.

Sd/-

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

Sd/-

**(VAIBHAVI D. NANAVATI,J)**

MAHESH/33