

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 9133 of 2026****With****R/SPECIAL CIVIL APPLICATION NO. 16565 of 2024****With****R/SPECIAL CIVIL APPLICATION NO. 16566 of 2024****With****R/SPECIAL CIVIL APPLICATION NO. 16754 of 2024****With****R/SPECIAL CIVIL APPLICATION NO. 16877 of 2024****With****R/SPECIAL CIVIL APPLICATION NO. 10280 of 2025**

=====

SHANTILAL DHIRAJLAL MAKANI

Versus

THE INCOME TAX OFFICER, ITO, WARD - 4 , GANDHIDHAM (BHUJ-2)

=====

Appearance:

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

MAUNIL G YAJNIK(9346) for the Respondent(s) No. 1

=====

CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI**Date : 14/07/2026****COMMON ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

At the outset, learned Senior Standing Counsel Mr. Maunil G. Yajnik has submitted that the writ petitions are pre-mature since the objections raised by the petitioners to the reopening of the assessment pursuant to the impugned notices, still not decided.

We have noticed that the Coordinate Bench has already while issuing notice, granted ad-interim relief in favour of the petitioners except the captioned writ petition being Special Civil Application No. 9133 of 2026.

Under the circumstances, we direct the Assessing Officer to decide the objections raised by the petitioners in all the writ petitions by the next date of hearing. We further clarify that no final orders of the assessment shall be passed without the permission of this Court. List the matters on **31.08.2026**.

(A. S. SUPEHIA, J)

(VAIBHAVI D. NANAVATI,J)

NEHA/12/44