

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/TAX APPEAL NO. 812 of 2024**

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THE PRINCIPAL COMMISSIONER OF INCOME TAX 1
Versus
MADHYA GUJARAT VIJ CO. LTD.

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Appearance:

MR RUTVIJ R PATEL(10615) for the Appellant(s) No. 1
MR MANISH J SHAH(1320) for the Opponent(s) No. 1

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CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 02/07/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

1. Heard learned Senior Standing Counsel Mr.Rutvij R. Patel for the appellant and learned advocate Mr.Manish J. Shah for the respondent.

2. Learned Senior Standing Counsel Mr.Rutvij Patel for the appellant prays for time to take instructions.

3. Stand over to **9th July, 2026.**

To be listed on top of the Board.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

PALAK