

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**R/SPECIAL CIVIL APPLICATION NO. 5422 of 2022**

**With**

**R/SPECIAL CIVIL APPLICATION NO. 3563 of 2022**

**With**

**R/SPECIAL CIVIL APPLICATION NO. 5415 of 2022**

**With**

**R/SPECIAL CIVIL APPLICATION NO. 9986 of 2022**

**With**

**R/SPECIAL CIVIL APPLICATION NO. 17675 of 2022**

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**NAYANABEN ASHISHBHAI SOPARKAR**

**Versus**

**INCOME TAX OFFICER, WARD 3(3)(1), AHMEDABAD & ANR.**

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Appearance:

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

MRS KALPANA K RAVAL(1046) for the Respondent(s) No. 1,2

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**CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA**  
**and**  
**HONOURABLE MR. JUSTICE NIRAL R. MEHTA**

**Date : 04/03/2024**

**COMMON ORAL ORDER**

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

1. Heard learned Senior Standing Counsel  
Mr.Nikunt Raval for learned advocate  
Mrs.Kalpana K. Raval and learned advocate  
Mr.Gaurang Shah for learned advocate  
Mr.Darshan B. Gandhi for the respective  
respondents.

2. To be heard with Special Civil Application  
No.17933 of 2018 on **22<sup>nd</sup> April, 2024.**

**(BHARGAV D. KARIA, J)**

**(NIRAL R. MEHTA,J)**

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