IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 612 of 2022

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THE PRINCIPAL COMMISSIONER OF INCOME TAX 3
Versus
M/S ROQUETTE INDIA PRIVATE LIMITED

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Appearance:
AADITYA D BHATT(8580) for the Appellant(s) No. 1

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

Date : 24/06/2026

ORAL ORDER

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

1. This Appeal was adjourned so as to enable the learned Senior Standing Counsel for the appellant-Revenue to produce the paper-book.

2. The following order was passed on 22nd April, 2026 :

> *"As a last chance, an adjournment is granted to the learned Senior Standing Counsel to produce the paper-book. It is clarified that no further time shall be granted.*
>
> *List the matter on 24.06.2026."*

3. In spite of the above order, learned Senior Standing Counsel Mr.Aaditya D. Bhatt for the appellant has filed a sick-note, without making any alternative arrangement.

4. The Appeal is therefore, dismissed for non-prosecution.

5. It is also pertinent to note that, it was made clear to all the learned counsels appearing for the Income Tax Department that no sick-note/leave-note will be entertained on Wednesday, which is earmarked for final hearing of the old matters, which are pending for more than ten years and if, in case of emergency, any sick-note/leave-note is to be filed, then learned counsel appearing for the Income Tax Department has to make an alternative arrangement, requesting the other

Advocate of the Panel to take over the matters, as all the matters, which are listed in Wednesday Weekly List are known to each Counsel in advance, since more than three months.

6. In spite of the above fact, the learned Senior Standing Counsel appearing for the appellant-Revenue has filed a sick-note, without making any alternative arrangement to hand over the papers and matters to the other learned counsel from the Panel of the Income Tax Department. Therefore, we have no other option but to dismiss this matter for non-prosecution.

7. Copy of this order be sent to the Principal Chief Commissioner of Income Tax, Ahmedabad by the Registry forthwith, during the course of the day to do the needful in the

matter.

8. Registry is also directed to request the Principal Chief Commissioner of Income Tax to appear online before us at **02:30 PM today**, so as to sort out such issues, which are hampering the proceedings of the Court for want of the learned Counsels, who are empanelled by the Income Tax Department and their conduct of filing sick-note, in spite of being specifically requested by the Court for making alternative arrangements, by handing over the matters to the other learned counsels from the Panel.

9. It appears that the learned counsels, who are empanelled by the Income Tax Departments, are giving a deaf ear to the request made by the Court and therefore, we have no other alternative but to call upon the Principal

Chief Commissioner to resolve the issue of proceeding with all the matters, which are pending for more than ten years on Wednesday.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI,J)

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