

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 12255 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 11784 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 11811 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 11833 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12317 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12351 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12413 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12472 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12689 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12703 of 2025**

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HRG CONSTRUCTION COMPANY**Versus****ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE - 1(1)(1)**

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Appearance:**MR B S SOPARKAR(6851) for the Petitioner(s) No. 1****MR MAUNIL G YAJNIK(9346) for the Respondent(s) No. 1**

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA**and****HONOURABLE MR. JUSTICE MAULIK J.SHELAT****Date : 04/05/2026****COMMON ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. The respondent is directed to file an affidavit explaining the delay in recording the Satisfaction Note since we find that the search under Section 132 of the Income Tax Act, 1961, was carried out on 26.05.2022, whereas the Satisfaction Note has been recorded on 21.03.2025. Since there is a delay of

three years in recording the Satisfaction Note, said delay shall be explained by way of an affidavit.

2. List the matters on **21.07.2026**.

(A. S. SUPEHIA, J)

(MAULIK J. SHELAT, J)

GAURAV J THAKER/ 16