

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 780 of 2023

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THE PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL,
AHMEDABAD

Versus

CADILA HEALTHCARE LTD.,PRESENTLY KNOWN AS ZYDUS
LIFESCIENCES LIMITED

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Appearance:

MR.VARUN K.PATEL(3802) for the Appellant(s) No. 1

MR RK PATEL, SR. COUNSEL, WITH MR DARSHAN R PATEL(8486) for the
Opponent(s) No. 1

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**CORAM:HONOURABLE THE CHIEF JUSTICE MRS. JUSTICE
SUNITA AGARWAL**

and

HONOURABLE MR. JUSTICE ANIRUDDHA P. MAYEE

Date : 22/12/2023

ORAL ORDER

(PER : HONOURABLE THE CHIEF JUSTICE MRS. JUSTICE SUNITA AGARWAL)

Having heard the matter at length, on the submission made by Mr. Varun K. Patel, the learned advocate appearing for the revenue, the matter is posted on 5.1.2024 to enable him to address on the issue of interplay between Sections 144C and 153 of the Income Tax Act, 1961 as discussed by the ITAT in the order impugned.

(SUNITA AGARWAL, CJ)

(ANIRUDDHA P. MAYEE, J.)

KAUSHIK D. CHAUHAN