**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 R.K PATEL SENIOR ADVOCATE with MR DARSHAN R PATEL(8486) for the Opponent(s) No. 1

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
**HONOURABLE MR. JUSTICE PRANAV TRIVEDI**

**Date : 23/03/2026**

**ORAL ORDER**

**(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

Learned Senior Standing Counsel Mr. Varun K. Patel has tendered the draft amendment. The same shall be carried out forthwith.

The present appeal is **admitted** for consideration of following substantial questions of law:

*"1.(a) What would be the limitation for passing the order by the DRP and then the assessing officer in the cases where the matter is remanded back by the ITAT to the DRP for fresh decision, particularly when there is no specific provision governing the situation?*

*(2) Whether the limitation provided in Section 153 or 144C(12) of the Income Tax Act, 1961 would be applicable to the cases in which the ITAT has remanded the matter to the DRP for deciding the issue afresh?*

*2.(a) Whether in the facts and circumstances of the case and in law, the ITAT has erred in setting aside the order under Section 143(3) r.w.s. 144C r.w.s 254 of the Act dated 15.03.2019 passed by the Assessing Officer?"*

**(A. S. SUPEHIA, J)**

**(PRANAV TRIVEDI,J)**

Radhika/100

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: RADHIKA ABHILASH(HCD0042), Steno Gr II, at High Court of Gujarat on 24/03/2026 11:01:11