

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

**R/SPECIAL CIVIL APPLICATION NO. 13114 of 2025**

=====

NIRMA LIMITED  
Versus  
DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 2(2)  
AHMEDABAD

=====

Appearance:  
MR B S SOPARKAR(6851) for the Petitioner(s) No. 1  
MR UTKARSH SHARMA FOR MS MAITHILI D MEHTA(3206) for the  
Respondent(s) No. 1

=====

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

Date : 10/11/2025  
ORAL ORDER  
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

**Notice** returnable on **25.11.2025**. By the next date of hearing, if the respondent authority so desires may file an affidavit dealing with the contents raised in the present writ petition.

Sd/-  
(A. S. SUPEHIA, J)

Sd/-  
(PRANAV TRIVEDI, J)

NVMEWADA/24

Original copy of this order has been signed by the Hon'ble Judges.  
Digitally signed by: NEHABEN VINODBHAI MEWADA(HC01571), PRIVATE SECRETARY, at High Court of Gujarat on 11/11/2025 12:23:51