

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 R SHARMA(6157) for the Respondent(s) No. 1
=====CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

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

1. Learned advocate Mr.Soparkar has, in support of his submission, placed reliance on the judgment delivered by the Hon'ble Supreme Court in the case of Sharp Business System Vs. Commissioner of Income Tax reported in (2025) 181 taxmann.com 657 (SC) and submitted that the issue raised in the present writ-petition is squarely covered by the said decision.

2. Learned Senior Standing Counsel Mr.Utkarsh Sharma for the respondent no.1 requests for some time.

3. S.O. 16th July, 2026. Meanwhile, there shall be ad-interim relief in term of para 7 (b).

(A. S. SUPEHIA, J)

(MAULIK J.SHELAT,J)

MOHMMEDSHAHID/34

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: MOHMMEDSHAHID MOHMMEDHANIF SHAIKH(HC01113), Private Secretary, at High Court of Gujarat on 07/05/2026 12:00:34