

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 13062 of 2025**

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NARENDRABHAI PARSOTTAMBHAI CHAUHAN THROUGH POA HOLDER
RATHOD HITENDRAKUMAR UDESING

Versus

PRINCIPAL COMMISSIONER OF INCOME TAX & ANR.

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Appearance:

MR TUSHAR HEMANI SR. ADVOCATE with MS VAIBHAVI K PARIKH(3238) for
the Petitioner(s) No. 1

KARAN G SANGHANI(7945) for the Respondent(s) No. 1

MR.VARUN K.PATEL(3802) for the Respondent(s) No. 2

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CORAM:HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 23/09/2025

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

Heard learned Senior Advocate Mr. Tushar Hemani with
learned advocate Ms. Vaibhavi Parikh for the petitioner and
learned Senior Standing Counsel Mr. Varun K. Patel for the
respondent.

2. Learned Senior Advocate Mr. Tushar Hemani submitted
that the declaration filed by the petitioner under Direct Tax
Vivad se Vishwas Scheme, 2024 was rejected only on the ground
that the petitioner could not produce the copy of the application
for condonation of delay in filing the appeal before the CIT

(Appeals).

3. Reliance was placed on the decision of this Court in case of ***Tushar Agro Chemicals v. Principal Commissioner of Income Tax*** reported in ***[2022] 441 ITR 179 (Gujarat)*** wherein in similar issue this Court has held that the respondent had to only take into consideration, as to whether, the petitioner had filed an Appeal, and the same was pending on the 'specified date or not. It was, therefore, submitted that the matter is squarely covered by the said decision.

4. Considering the above submissions, issue ***Notice*** for final disposal returnable on ***29.09.2025***.

Direct Service through E-mail is permitted.

To be listed on top of the Board.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI, J)

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Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: PHALGUNI VISHRAMBHAI PATEL(HC00175), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 23/09/2025 16:34:06