

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 15120 of 2024**

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MANSUKHBHAI DAHYABHAI RADADIYA

Versus

INCOME TAX OFFICER , WARD 3(3)(5)

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Appearance:

MS SHAILEE S JOSHI(11582) for the Petitioner(s) No. 1

MS MAITHILI METHA FOR MRS KALPANA K RAVAL(1046) for the
Respondent(s) No. 1

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CORAM: HONOURABLE MR. JUSTICE BHARGAV D. KARIA
and
HONOURABLE MR. JUSTICE D.N. RAY**Date : 29/10/2024****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)**

1. Learned Senior Advocate Mr. M.R. Bhatt with learned advocate Ms. Shailee Joshi has submitted that pursuant to the order dated 24.10.2024, the petitioner has filed additional affidavit along with the Scheme framed by the respondent under section 135A of the Income Tax Act, 1961 ['the Act' for short].

2. It was submitted that the respondent-authority has not complied with clause (4) of the said Scheme and there was no preliminary E-verification done and after issuance of notice under section 133(C) of the Act and on filing reply by the assessee to such notice, straight away the notice under section 148 of the Act is issued.
3. It was further submitted that the impugned notice is also issued by the jurisdictional Assessing Officer contrary to the provision of section 151A of the Act and the Scheme framed thereunder.
4. Considering the above submission, issue Notice returnable on 10.12.2024. By way of ad interim relief, the respondent-Assessing Officer may continue with the

assessment proceedings, however, no final order shall be passed without permission of this Court during the pendency of this petition. Direct service through Email is permitted.

(BHARGAV D. KARIA, J)

(D.N.RAY,J)

JYOTI V. JANI

Original copy of this order has been signed by the Hon'ble Judges.

Digitally signed by: JYOTIBEN VINODKUMAR JANI, PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 30/10/2024 11:31:13