

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 D MEHTA(3206) for the Respondent(s) No. 1

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

Date : 29/09/2025
ORAL ORDER

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

1. Heard learned Senior Advocate Mr. Manish Bhatt with learned advocate Ms. Khushi Mehta for the petitioner and learned advocate Ms. Maithili Mehta for the respondent.

2. On perusal of the affidavit-in-reply filed on behalf of the respondent, more particularly, Para No. 8 which is reproduced here-in-below, it appears that the respondent is not aware about E-

Verification Scheme notified by the CBDT vide Notification dated 13.12.2021 under section 135A of the Income Tax Act, 1961 ['the Act' for short]:

"8. I state that the assessee has stated that the details of cash withdrawals from the bank account were placed on record, through reply dated 17.11.2022 to the notice issued to the petitioner under section 133(6) of the Income Tax Act dated 28.10.2022. In this connection, it is submitted that the notice issued u/s. 133(6) of the act by the ITO (Intelligence & Criminal Investigations)-1 Ahmedabad, is different from the proceedings initiated by the Jurisdictional Assessing Officer by issuing notice u/s. 148 of the Act i.e. assessment proceedings."

3. The petitioner, in the memo of the petition as well as in the affidavit-in-rejoinder has explained as to how the E-Verification Scheme operates. On perusal of such detailed explanation, it is clear that the starting point of E-Verification Scheme is issuance of notice under section 133(6) of the Act. However, according to the respondent, issuance of notice under section 133(6) of the Act for the purpose of E-Verification Scheme and issuance of notice of reopening based upon such verification under section 135A of the Act are different proceedings. We fail to understand the approach and understanding of the respondent-Assessing officer.

4. Let the original file of the case be called for so as to understand how the proceedings under section 135A of the Act

has been undertaken by the respondent
Assessing Officer so as to assume the
jurisdiction under section 148 of the Act.

Stand over to 13.10.2025.

(BHARGAV D. KARIA, J)

(PRANAV TRIVEDI, J)

JYOTI V. JANI

Original copy of this order has been signed by the Hon'ble Judges.
Digitally signed by: JYOTIBEN VINODKUMAR JANI(HC00213), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 01/10/2025 13:18:21