IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 1080 of 2024

==
PRINCIPAL COMMISSIONER OF INCOME TAX-3
Versus
MUKESH SUMERMAL SANGHVI
==
Appearance:
AADITYA D BHATT(8580) for the Appellant(s) No. 1
MR. HARDIK V VORA(7123) for the Opponent(s) No. 1
==
CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 23/03/2026

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

Learned Senior Standing Counsel Mr. Aaditya D. Bhatt, appearing for the appellant, has submitted that, as per his instructions and upon examination of paragraph No.3.1 of the CBDT Circular dated 15.03.2024, the present appeal is maintainable and cannot be dismissed on the ground of low tax effect.

Since learned Senior Standing Counsel Mr.Bhatt has disputed the issue, list the appeal for regular hearing on ***29.04.2026***.

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

Sd/-
(PRANAV TRIVEDI,J)

MAHESH/09