

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 16533 of 2025**

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VARSHA DIXIT SHAH

Versus

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL

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Appearance:

DARSHAN R PATEL(8486) for the Petitioner(s) No. 1

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

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA***and******HONOURABLE MR. JUSTICE PRANAV TRIVEDI*****Date : 23/12/2025****ORAL ORDER*****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)***

1. Heard learned advocate Mr.Darshan Patel for the petitioner and learned Senior Standing Counsel Mr.Karan Sanghani for the respondent.

2. Learned advocate Mr.Patel for the petitioner, submitted that the respondent could not have rejected the declaration in Form-1 filed by the petitioner under the Direct Tax Vivad Se Vishwas Scheme, 2024 (For Short "DTVSV", to get its benefit ,in view of the answer to question No.6 in FAQ published by the Central Board of Direct Taxes by Circular No. 12 of 2024 as the case of the petitioner would not fall under the provisions of Sec.96 of the Finance(No.2) Act,2024.

3. In view of such answer, it was pointed out that the Assessment Order was passed on 31.03.2022 under Section143 read with Section 147 of the Income Tax Act for the Assessment Year 2017-18, pursuant to the search under Section 132 / 132A prior to 01.04.2021.

4. Learned Senior Standing Counsel Mr.Karan Sanghani for the respondent, submitted that similar matter, being Special Civil Application

No.3627 of 2025 is pending for consideration before this Court.

5. Considering the above submissions, issue **Notice** to the respondent, returnable on **27.01.2026**. Learned Senior Standing Counsel Mr. Karan Sanghani waives service of notice on behalf of the respondent.

To be heard with Special Civil Application No.3627 of 2025.

Direct service through E-mail is permitted.

(A. S. SUPEHIA, 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 24/12/2025 17:02:42