

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 5879 of
2024****In F/TAX APPEAL/33316/2024**

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THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL),
AHMEDABAD

Versus

BALKRISHNA RAVICHANDRA MEHTA

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Appearance:

MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1

NOTICE THROUGH SPEED POST UNSERVED for the Respondent(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI**Date : 27/01/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

Leave to amend.

Learned Senior Standing Counsel Mr. Varun K. Patel for the applicant has submitted that against the very same assessee i.e. the respondent this Court has issued Fresh Rule to be served through e-mail and accordingly, the process of this Court had been served to the respondent through e-mail who is residing in Dubai. Learned Senior Standing Counsel Mr. Patel is requesting for fresh issuance of Rule on the new e-mail address.

Registry shall issue **FRESH RULE** to the respondent making it retrunable on **24.02.2026**. It will be open for the applicant to serve the respondent through electronic mode.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)