

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 16352 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 16481 of 2025**

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SANDHU PALVINDER KAUR RAJINDER SINGH & ORS.

Versus

STATE TAX OFFICER

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Appearance:

MR. JAIMIN R DAVE(7022) for the Petitioner(s) No. 1,2,3

MS MANVI A DAMLE(10805) for the Petitioner(s) No. 1,2,3

MR RAJ TANNA, AGP for the Respondent(s) No. 1

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

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI**Date : 12/03/2026****COMMON ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. On 04.12.2025, this Court had passed the following order:

“Learned advocate Mr.Jaimin Dave for the petitioners, requests for some time in order to file an additional affidavit pointing out the proposed action to be taken by the petitioners against the Chartered Accountant who has filed the appeal on the name of the dead person.

Such additional affidavit shall be filed by the next date of hearing.

List the matter on 24th December,2025.”

2. On 24.12.2025, the following order was passed:

“Learned advocate Mr. Jaimin R. Dave appearing for the petitioners requests for some time to file additional affidavits. Registry shall place the same on record as and when the additional affidavits are filed. The matter is ordered to be listed on 26.02.2026.”

3. Learned Assistant Government Pleader Mr.Raj Tanna has submitted that even after the passing away of the sole proprietor - Mr.Rajindersingh Chanchalsingh Sandhu, regular returns have been filed on the portal. It is further submitted

that it appears that though the Chartered Accountant was aware of the death of Mr.Rajindersingh Chanchalsingh Sandhu, the returns have been regularly filed and in fact, in the verification dated 27.11.2024 (at page No.78 of the writ petition), his name was shown.

4. Despite the orders passed by this Court, it appears that the petitioners are favouring the Chartered Accountant, who has filed an appeal against the dead person and no proposed action has been pointed out before this Court. Hence, on this count alone, the matter deserves to be dismissed.

5. At this stage, learned advocate Ms.Manvi A Damle, appearing for the petitioners requested for some time to take instructions.

6. On her request, the matter is ordered to be listed on ***17.03.2026 at the top of the Board.***

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

Sd/-
(PRANAV TRIVEDI,J)

MAHESH/36 & 39