IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/MISC. CIVIL APPLICATION (FOR RESTORATION) NO. 1032 of 2025
In
R/TAX APPEAL NO. 194 of 2024

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PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) AHMEDABAD
Versus
SARTHAV INFRATECH
==
Appearance:
MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1
==

CORAM: **HONOURABLE MR. JUSTICE BHARGAV D. KARIA**
and
HONOURABLE MRS. JUSTICE MAUNA M. BHATT

Date : 10/10/2025
ORAL ORDER

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

1. Heard learned advocate Mr.Dev D. Patel for learned Senior Standing Counsel Mr.Varun K. Patel for the applicant.

2. This application is filed to recall the order dated 07.10.2024 whereby the Tax Appeal was disposed of on the ground of low tax effect with a liberty to revive in case of difficulty.

3. Learned advocate Mr. Dev Patel for the applicant submitted that the issue arising in the Tax Appeal falls under the exception provided in Paragraph No.3.1(h) of the Circular No.5 of 2024 dated 15.03.2024 which provides that where the case involving organized tax evasion including cases of bogus capital gain/loss through penny stocks and cases of accommodation entries, the decision to appeal shall be taken on merits.

4. As per Circular No.9 of 2024 dated 17.09.2024 exceptions stated in Circular No. 5 of 2024 dated 15.03.2024 are also required to be taken into consideration.

5. In view of the above, the order dated 07.10.2024 is hereby recalled and the Tax Appeal No.194 of 2024 is ordered to be restored to its file.

(BHARGAV D. KARIA, J)

(MAUNA M. BHATT,J)

JYOTI V. JANI