



IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/SPECIAL CIVIL APPLICATION NO. 12193 of 2025

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR. JUSTICE A.S. SUPEHIA

and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

| | | |
|------------------------|-----|----|
| Approved for Reporting | Yes | No |
| | | √ |

STAR RAYS
Versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1(1)(1), SURAT

Appearance:

MR B S SOPARKAR(6851) for the Petitioner(s) No. 1
KARAN G SANGHANI, SENIOR STANDING COUNSEL for the
Respondent(s) No. 1

CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

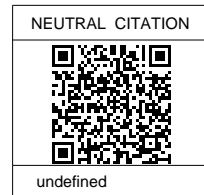
Date : 08/12/2025

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

1 Rule. Mr.Karan Sanghani, learned Senior Standing Counsel, waives service of notice of rule on behalf of the respondent. Since short issue is involved in the writ petition, the matter is taken up for final disposal today.

2 By way of the present writ petition, the petitioner has prayed for the following reliefs:

“(a) quash and set aside the impugned notices under section 148A(1) dated 30.03.2025 at Annexure ‘A1’, order under section

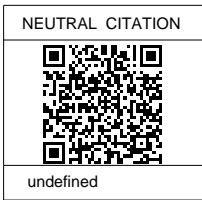


148A(3) dated 29.06.2025 at Annexure 'A2', and notice under section 148 dated 29.06.2025 at Annexure 'A3' to this petition"

3 The notice issued under Section 148A(1) of the Income Tax Act, 1961 (for short 'the Act') is dated 30.03.2025, the order under Section 148A(3) of the Act is dated 29.06.2025 and notice under Section 148 of the Act is dated 29.06.2025 i.e. of the same date, which are being sought for quashing and setting aside by this writ petition.

4 At the outset, learned advocate Mr.B.S.Soparkar for the petitioner, has submitted that the matter can be remanded to the respondent authorities since after the notice issued on 10.06.2025 seeking further details from the petitioner, the petitioner sought time of 16.06.2025 and the respondent gave time till 23.06.2025 to file reply, and accordingly, all the materials were supplied to the petitioner by the respondent giving details/reports on 20.06.2025. However, the final order has been passed within short span of nine days on 29.06.2025. Thus, it is submitted that the petitioner did not have effective time to deal with the reports which runs into more than 150 pages. Thus, it is urged that before passing the order on 29.06.2025 under Section 148A(3) of the Act, sufficient time ought to have been granted to the petitioner to respond appropriately before the final notice under Section 148 of the Act issued on 29.06.225.

5 Learned Senior Standing Counsel Mr.Karan Sanghani for the respondent, is unable to dispute the same and has fairly admitted that, in fact, the intervening period would be



from 20.06.2025 to 29.06.2025 i.e. nine days period which the petitioner had to examine the detailed reports set by the respondent.

6 Thus, in our considered opinion, looking to the nature of the transactions and involvement of various parties and the voluminous report, in our considered opinion, nine days time was very short for the petitioner and ultimately directly in order to avoid three months limitation, the order has been passed on 29.06.2025.

7 Under the circumstances, we set aside the order passed under Section 148A(3) of the Act and remand the matter to the concerned Assessing Officer to pass a fresh order within a period of 12 weeks after considering the reply filed by the present petitioner and also the reports. With these observations, the present writ petition is allowed to the aforesaid extent. Rule is made absolute.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI, J)

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