



IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 5979 of 2025

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SPECIFIC WORLDWIDE LLP

Versus

INCOME TAX OFFICER WARD 4(1)(1) AHMEDABAD

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Appearance:

MS VAIBHAVI K PARIKH(3238) for the Petitioner(s) No. 1

MS NAIRUTI SORATHIYA, FOR

MS MAITHILI D MEHTA(3206) for the Respondent(s) No. 1

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 18/02/2026

ORAL ORDER

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

1. On 09.01.2026, this Court passed the following order: -

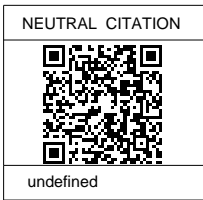
“Learned Senior Standing Counsel Ms. Maithili Mehta for the respondent has tendered a communication dated 08.01.2026 written by the Commissioner of Income Tax to the Principal Commissioner of Income-tax-3, Ahmedabad, the same is ordered to be taken on record. She has submitted that needful be done in the matter provided three (3) weeks time is granted.

On her request, list the matter on 18.02.2026.

However, we clarify that despite the ad-interim relief granted by this Court dated 01.05.2025, any order which is in favour of the petitioner can always be passed.”

2. When the matter is called out today, learned advocate Ms.Nairuti Sorathiya appears on behalf of learned Senior Standing Counsel Ms. Maithili D. Mehta.

3. In the communication dated 08.01.2026, which was taken on record by order dated 09.01.2026, the Joint Commissioner of Income Tax, Range-4(1), Ahmedabad had already clarified that the process for withdrawal of the impugned notice was under way.



4. In the communication dated 08.01.2026, the Competent Authority has observed as under:-

“3. On perusal of the report of the Assessing Officer and the available records, it is observed that the issues forming the basis for issuance of notice under section 148 of the Income-tax Act, 1961, pertain to the purchase of immovable property at Sanand. On factual verification, it is noticed that the source of investment was through regular banking channels, which is duly reflected in the bank statements and Form 26AS, including TDS deduction.

5. In view of the above facts, the observations of the Hon'ble High Court, continuation of proceedings under section 148 does not appear to be tenable. Accordingly, withdrawal of the order passed under section 148A(d) and the consequential notice under section 148 is found to be appropriate to avoid adverse judicial observations. Hence, the process of withdrawal of same is under process.”

5. Even after the passage of one month, no order evidencing withdrawal of the notice is placed on record. Thus, in view of the specific observations recorded in the said communication, as quoted hereinabove, we do not find that any income has escaped assessment.

6. Accordingly, the writ petition succeeds and stands allowed.

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

Sd/-
(PRANAV TRIVEDI, J)

MAHESH/01