

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO. 3652 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 4249 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 4463 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 4498 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5141 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5388 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5422 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5415 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5424 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5433 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5656 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5648 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5782 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5783 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5780 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 5893 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6099 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6058 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6032 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6084 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6085 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6087 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6088 of 2020

With
R/SPECIAL CIVIL APPLICATION NO. 6447 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6404 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6638 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6633 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6630 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6631 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6635 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6636 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6629 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6637 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6634 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6713 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6723 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6843 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6899 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 6900 of 2020
With
R/SPECIAL CIVIL APPLICATION NO. 7631 of 2020

=====

DHANESHBHAI PARSHOTTAMDAS SONI

Versus
UNION OF INDIA

=====

Appearance:

HLP ASSOCIATES LLP(9263) for the Petitioner(s) No. 1

MR DEVANG VYAS(2794) for the Respondent(s) No. 1,2

MRS MAUNA M BHATT(174) for the Respondent(s) No. 3

=====

CORAM: **HONOURABLE THE CHIEF JUSTICE MR. VIKRAM NATH**
and
HONOURABLE MR. JUSTICE J.B.PARDIWALA

Date : 18/08/2020

**COMMON ORAL ORDER
(PER : HONOURABLE THE CHIEF JUSTICE MR. VIKRAM NATH)**

1 Shri Kshitij Amin, the learned counsel representing the Union of India and the Central Board of Direct Taxes has prayed for one last opportunity to come with their response in this group of matters which primarily relates to challenge to the amended provisions in Section 115BBE of the Income Tax Act. As prayed, two weeks time is granted and it is made clear that no further more time will be granted as these petitions are pending by more than six months and the first notice was issued in the month of February, 2020. We may also note here that the interim relief is operating in these petitions, as a result of which Shri Manish Bhatt, learned Senior Advocate representing the Income Tax Department in all these petitions states that in most of the petitions counter affidavit (affidavit in reply) has already been filed. However, in the remaining matters in which affidavit in reply is not filed, he would file the same within two weeks.

2 Learned counsels for the parties who have already received affidavit in reply and who may receive the affidavit in reply after this order, may file their rejoinder affidavits within the next two weeks of the receipt of the reply affidavit.

3 Let these matters be listed on 01.10.2020. It is made clear that these matters will be finally heard on the next date. All the counsels for the parties may come prepared for final disposal of these matters. The interim order granted earlier to continue till the next date fixed.

4 Since we have already directed that these matters will be listed for final disposal and legal questions are to be considered, it would be appropriate that the learned counsels for the parties may exchange the relevant case law on the point at least one week in advance of the next date fixed and also file the same before the Court.

5 Shri Sudhir Mehta, learned advocate states that one of his matters being Special Civil Application No.6444 of 2020 has been left out from the group and as such the same also be tagged and may be listed on the next date. Mr. Manish Bhatt, learned Senior Advocate will check up and if counter is not filed, same may be filed within the time allowed.

6 Shri Chintan Dave, learned advocate has informed that three matters of learned advocate Shri Darshan Patel being Special Civil Application Nos.5637, 5638 and 5639 of 2020 were earlier directed to be listed before another Bench, but now that situation does not exist and as such they also may be tagged with this group of petitions. It is accordingly

directed. The office will club and list all the four matters mentioned in paragraphs 5 and 6 also on the next date.

(VIKRAM NATH, CJ)

DRASHTI K. SHUKLA

(J. B. PARDIWALA, J)