

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO...../2023  
(Arising out of) SLP(C) No(s). 17236/2023

MANESH DAYASHANKAR MADEKA

Appellant(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME  
TAX CIRCLE 1(1) & ANR.

Respondent(s)

O R D E R

Leave granted.

Heard learned senior counsel appearing for the appellant and learned senior counsel appearing for the respondent drew our attention to the impugned order which reads as under:

*"1. The petitioner has prayed for the following reliefs:*

*A) Issue a writ of certiorari and/or a writ of mandamus and/or any other writ direction or order to quash and set aside the impugned notices dated 29/9/2020 u/s 153C of the Income Tax Act, 1961 at Annexure 'B colly' and the order dated 01/09/2021 disposing off the objections at Annexure-'G' along with the show Cause Notices issued for A.Y. 2016-17, A.Y. 2017-18 and A.Y. 2018-19 dated 01/09/2021 annexed herewith as Annexure-"H Colly'.*

*B) Pending admission, hearing and final disposal of the present petition, ad-interim relief be granted and the implementation, operation and execution of the impugned notices dated 29/9/2020 u/s 153 C of the Income Tax Act, 1961 at Annexure-'B Colly" the order dated 01/09/2021 disposing off the objections at Annexure-'G' and the Show Cause Notices issued for A.Y. 2016-17,*

*A.Y. 2017-18 and A.Y. 2018-19 dated 01/09/2021 annexed herewith as Annexure-"H Colly" be stayed until the final outcome of the present petition.*

*C) Award the cost of this petition.*

*D) Grant such other and further reliefs as this Hon'ble Court deems fit.*

*2. For the reasons to be followed which for the paucity of time, order not being dictated today.*

*3. The petition is not entertained."*

The aforesaid order speaks itself in as much as the writ petition was not entertained by the High Court for reasons to be followed which due to paucity of time was not dictated on 27.9.2021 on which the matter was disposed of. However, no reasons were dictated at all. It is also brought to our notice that the Presiding Judge of the Division Bench has also retired. In the circumstances, the writ petition will have to be re-heard. Consequently, the impugned order is set aside. The matter is remanded to the High Court. The writ petition is restored on the file of the High Court to be re-heard and an order to be passed in accordance with law along with reasons.

The appeal is disposed of in the aforesaid terms.

.....J.  
[B.V. NAGARATHNA]

.....J.  
[UJJAL BHUYAN]

New Delhi;  
December 15, 2023.

ITEM NO.42

COURT NO.12

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 17236/2023

(Arising out of impugned final judgment and order dated 27-09-2021 in SCA No. 14390/2021 passed by the High Court Of Gujarat At Ahmedabad)

MANESH DAYASHANKAR MADEKA

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE  
1(1) & ANR.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.139675/2023-CONDONATION OF DELAY IN FILING and IA No.139676/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

Date : 15-12-2023 This petition was called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. Raju K. Patel, Sr. Adv.  
Mr. Malak Manish Bhatt, AOR  
Ms. Samridhi, Adv.  
Mr. Darshan Patel, Adv.

For Respondent(s) Mr. N Venkatraman, A.S.G.  
Mr. Arijit Prasad, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Akshay Nain, Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Sachin Sharma, Adv.  
Mr. Rajat Nair, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Leave granted.

The appeal is disposed of in terms of the signed order.

(JATINDER KAUR)  
P.S. to REGISTRAR

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)

[Signed order is placed on the file]