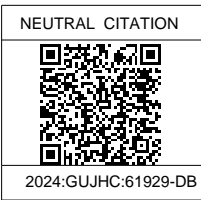


**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/WRIT PETITION (PIL) (WRIT PETITION (PIL)) NO. 67 of 2024****CHINTAN NARESHKUMAR PATEL****Versus****UNION OF INDIA & ORS.****Appearance:****MR. SAURABH SOPARKAR, SR. ADV. WITH MR RUTVIJ R PATEL(10615)**
for the Applicant(s) No. 1**MR DEVANG VYAS(2794) for the Opponent(s) No. 1****MR.VARUN K.PATEL(3802) for the Opponent(s) No. 2,3,4****CORAM: HONOURABLE THE CHIEF JUSTICE MRS. JUSTICE**
SUNITA AGARWAL
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI**Date : 30/10/2024****ORAL ORDER****(PER : HONOURABLE THE CHIEF JUSTICE MRS. JUSTICE SUNITA AGARWAL)**

After a brief submission, Mr. Saurabh Soparkar, learned senior counsel with Mr. Rutvij R. Patel, learned advocate for the petitioner would submit that the issue raised in the present petition may be permitted to be withdrawn with a liberty to raise the issue by an appropriate person before the appropriate Tax Bench.

In view of the said statement, the present writ petition is dismissed as withdrawn with a liberty to the concerned person to raise the issue agitated herein. It is clarified that



this Court has not gone into the merits of the issue raised in the petition.

(SUNITA AGARWAL, CJ)

SAJ GEORGE

(PRANAV TRIVEDI,J)