

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**SPECIAL CIVIL APPLICATION NO. 5246 of 2014**

GUJARAT URBAN CO-OPERATIVE BANKS FEDERATION....Petitioner(s)
Versus
UNION OF INDIA & 1....Respondent(s)

Appearance:

MR B S SOPARKAR, ADVOCATE for the Petitioner(s) No. 1

CORAM: **HONOURABLE MR.JUSTICE AKIL KURESHI**
and
HONOURABLE MS JUSTICE SONIA GOKANI

Date : 15/04/2014

ORAL ORDER

(PER : HONOURABLE MR.JUSTICE AKIL KURESHI)

The petitioner has challenged the virus of Section 43D of the Income Tax Act, 1961 in as much as the term "Scheduled bank does not include a Co-operative bank" even after withdrawal of the benefits of Section 80P(4) by introducing sub-section (4) to Section 80P to the Act.

RULE. Notice of admission of this writ petition be also issued to the learned Attorney General. Once the pleadings are over, it will be open for the either side to request for the date of hearing.

(AKIL KURESHI, J.)