SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 24749/2023

(Arising out of impugned final judgment and order dated 07-02-2023 in SCA No. 24335/2022 passed by the High Court of Gujarat at Ahmedabad)

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(3) Petitioner(s)

VERSUS

KAUSHIK RATILAL SHAH

Respondent(s)

(FOR ADMISSION and I.R. and IA No.196292/2023-CONDONATION OF DELAY IN FILING and IA No.196295/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.196294/2023-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)

WITH

Diary No(s). 33353/2023 (III)

(IA No.180835/2023-CONDONATION OF DELAY IN FILING and IA No.180836/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) Dy. No.36883/2023

(IA No.194864/2023-CONDONATION OF DELAY IN FILING and IA No.194865/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 36404/2023 (XI)

(FOR ADMISSION and I.R. and IA No.196490/2023-CONDONATION OF DELAY IN FILING and IA No.196491/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 36418/2023 (III)

(FOR ADMISSION and I.R. and IA No.194479/2023-CONDONATION OF DELAY IN FILING and IA No.194481/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 36484/2023 (III)

(IA No.196688/2023-CONDONATION OF DELAY IN FILING and IA No.196689/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date: 03-10-2023 These petitions were called on for hearing today.

CORAM:

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

For Petitioner(s) Mr. Balbir Singh, A.S.G.

Mr. Raj Bahadur Yadav, AOR

Mrs. Gargi Khanna, Adv.

Ms. Monica Benjamin, Adv.

Mr. Raghav Sharma, Adv.

Ms. Sansriti Pathak, Adv.

Mrs. Vidhya Vijaysinh Pawar, Adv.

Mr. Prashant Singh Ii, Adv.

Mr. Rovin Francis, Adv.

Mr. Samar Singh, Adv.

Mr. Shyam Gopal, Adv.

For Respondent(s)

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

Delay in filing as well as in refiling the petitions is condoned.

Issue notice to the respondent(s).

Tag along with SLP (C) No.9712/2023.

(RADHA SHARMA)
COURT MASTER (SH)

(MALEKAR NAGARAJ)
COURT MASTER (NSH)