

ITEM NO.12+42+43+44

COURT NO.1

SECTION III

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

**SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 629/2024**

**(Arising out of impugned final judgment and order dated 07-02-2023 in SCA No. 19290/2022 passed by the High Court of Gujarat at Ahmedabad)**

**ASSISTANT COMMISSIONER OF  
INCOME TAX CENTRAL CIRCLE 3**

**Petitioner(s)**

**VERSUS**

**HARSHIT GEMS LIMITED**

**Respondent(s)**

**(FOR ADMISSION and I.R. and IA No.10824/2024-CONDONATION OF DELAY IN FILING and IA No.10829/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )**

**WITH**

**Diary No(s). 1206/2024 (III)  
(IA No.11105/2024-CONDONATION OF DELAY IN FILING and IA No.11106/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 675/2024 (III)  
(IA No.11208/2024-CONDONATION OF DELAY IN FILING and IA No.11209/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 52893/2023 (III)  
(FOR ADMISSION and I.R. and IA No.11250/2024-CONDONATION OF DELAY IN FILING and IA No.11251/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 673/2024 (III)  
(FOR ADMISSION and I.R. and IA No.12687/2024-CONDONATION OF DELAY IN FILING and IA No.12690/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 1624/2024 (III)  
(FOR ADMISSION and I.R. and IA No.13394/2024-CONDONATION OF DELAY IN FILING and IA No.13396/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

Diary No(s). 53038/2023 (III)  
(IA No.14174/2024-CONDONATION OF DELAY IN FILING and IA  
No.14176/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 614/2024 (III)  
( IA No.16191/2024-CONDONATION OF DELAY IN FILING and IA  
No.16194/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 652/2024 (III)  
(IA No.15768/2024-CONDONATION OF DELAY IN FILING and IA  
No.15766/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 619/2024 (III)  
(FOR ADMISSION and I.R. and IA No.16778/2024-CONDONATION OF DELAY  
IN FILING and IA No.16777/2024-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

Diary No(s). 1371/2024 (III)  
(IA No.16082/2024-CONDONATION OF DELAY IN FILING and IA  
No.16083/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 1615/2024 (III)  
(IA No.16381/2024-CONDONATION OF DELAY IN FILING and IA  
No.16379/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 1623/2024 (III)  
(IA No.18757/2024-CONDONATION OF DELAY IN FILING and IA  
No.18756/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

Date : 25-01-2024 This petition was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) Mr. N Venkatraman, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Ragvendra Shukla, Adv.  
Mr. Mnaish Pushkarna, Adv.  
Mrs. Gargi Khanna, Adv.  
Mr. Shashwat Anand, Adv.  
Mr. Sachin Sharma, Adv.  
Ms. Prerna Singh, Adv.

Mr. Aditiya Giri, Adv.  
Ms. Preeti Rani, Adv.  
Mr. Gibran Naushad, Adv.

**For Respondent(s)**

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

- 1 Issue notice including on the application for condonation of delay.
- 2 Tag With SLP (C) No 6706 of 2023.

**(GULSHAN KUMAR ARORA)  
AR-CUM-PS**

**(SAROJ KUMARI GAUR)  
ASSISTANT REGISTRAR**