ITEM NO.8+25 COURT NO.1 SECTION III

SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 13649/2024

(Arising out of impugned final judgment and order dated 21-02-2023 in SCA No. 2887/2023 passed by the High Court of Gujarat at Ahmedabad)

ASSISTANT COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

MAHESH HIMATLAL PUJ

Respondent(s)

(FOR ADMISSION and I.R. and IA No.92161/2024-CONDONATION OF DELAY IN FILING and IA No.92158/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 16505/2024 (III)

(IA No.92707/2024-CONDONATION OF DELAY IN FILING and IA No.92708/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 14207/2024 (III)

(IA No.92710/2024-CONDONATION OF DELAY IN FILING and IA No.92709/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 12296/2024 (III)

(IA No.92702/2024-CONDONATION OF DELAY IN FILING and IA No.92701/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 10065/2024 (III)

(FOR ADMISSION and I.R. and IA No.93057/2024-CONDONATION OF DELAY IN FILING and IA No.93058/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.93059/2024-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 15798/2024 (IX)

(IA No.92380/2024-CONDONATION OF DELAY IN FILING)

Diary No(s). 15789/2024 (IX)

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(IA
     No.95065/2024-CONDONATION
                                  0F
                                       DELAY
                                               ΙN
                                                    FILING
                                                             and
                                                                   IΑ
No.95067/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)
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Diary No(s). 14261/2024 (III)

No.95473/2024-CONDONATION 0F **DELAY** IN FILING and IA No.95475/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 15807/2024

(IA NO.95489/2024-CONDONATION OF DELAY IN FILING and IA No.95490/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 10967/2024 (III)

(IA NO.89932/2024-CONDONATION OF DELAY IN FILING and IA No.89931/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 13683/2024 (III)

(IA No.92318/2024-CONDONATION OF DELAY IN FILING and IA No.92319/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 15517/2024 (III)

(IA No.95731/2024-CONDONATION OF DELAY IN FILING and IA No.95732/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 15528/2024 (III)

(FOR ADMISSION and I.R. and IA No.87963/2024-CONDONATION OF DELAY IN FILING and IA No.87967/2024-EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT)**

Diary No(s). 16494/2024 (III)

No.95672/2024-CONDONATION 0F DELAY IN FILING IA and No.95674/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date: 26-04-2024 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 MANOJ MISRA

For Petitioner(s) Mr. N Venkatraman, A.S.G.

> Mr. Raj Bahadur Yadav, AOR Mr. Shashank Bajpai, Adv.

Mr. Siddharth Sinha, Adv.

Mr. Rovin Francis, Adv.

Mr. Kamal Kishore, Adv.

Mr. Rajeeva Ranjan Rajesh, Adv.

Mrs. Archana Sharma, Adv.

Mr. Shubham Singh, Adv.

For Respondent(s)

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

- 1 Issue notice.
- 2 Tag with SLP (C) No 9712 of 2023.

(GULSHAN KUMAR ARORA) AR-CUM-PS (SAROJ KUMARI GAUR) ASSISTANT REGISTRAR