

R E V I S E D

ITEM NO.23+39+78+79+86

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.16023/2024

(Arising out of impugned final judgment and order dated 20-02-2023 in SCA No.2839/2023 passed by the High Court of Gujarat at Ahmedabad)

INCOME TAX OFFICER WARD 1(1)(1) RAJKOT

Petitioner(s)

VERSUS

JAYABEN MOHANABHAI PADALIA

Respondent(s)

(With I.R. and IA No.106784/2024-CONDONATION OF DELAY IN FILING and IA No.106785/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH Diary No.15774/2024 (III)

(With IA No.104476/2024-CONDONATION OF DELAY IN FILING and IA No.104477/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18444/2024 (III)

(With IA No.107528/2024-CONDONATION OF DELAY IN FILING and IA No.107525/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18134/2024 (III)

(With I.R. and IA No.107485/2024-CONDONATION OF DELAY IN FILING and IA No.107486/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18963/2024 (III)

(With IA No.105333/2024-CONDONATION OF DELAY IN FILING and IA No.105335/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18355/2024 (III)

(With IA No.104384/2024-CONDONATION OF DELAY IN FILING and IA No.104387/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18174/2024 (III)

(With IA No.108944/2024-CONDONATION OF DELAY IN FILING and IA No.108942/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.15802/2024 (III)**

(With I.R. and IA No.106334/2024-CONDONATION OF DELAY IN FILING and IA No.106332/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.16723/2024 (III)**

(With IA No.106391/2024-CONDONATION OF DELAY IN FILING and IA No.106396/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.16680/2024 (III)**

(With IA No.105781/2024-CONDONATION OF DELAY IN FILING and IA No.105782/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18068/2024 (III)**

(With I.R. and IA No.106998/2024-CONDONATION OF DELAY IN FILING and IA No.106997/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18450/2024 (III)**

(With IA No.109968/2024-CONDONATION OF DELAY IN FILING and IA No.109969/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18852/2024 (III)**

(With IA No.110249/2024-CONDONATION OF DELAY IN FILING and IA No.110248/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.19053/2024 (III)**

(With IA No.108109/2024-CONDONATION OF DELAY IN FILING and IA No.108110/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18416/2024 (III)**

(With IA No.111461/2024-CONDONATION OF DELAY IN FILING and IA No.111462/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18843/2024 (III)**

(With IA No.111680/2024-CONDONATION OF DELAY IN FILING and IA No.111679/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.19079/2024 (III)**

(With IA No.110618/2024-CONDONATION OF DELAY IN FILING and IA No.110619/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.16677/2024 (III)**

(With IA No.110278/2024-CONDONATION OF DELAY IN FILING and IA No.110277/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.20231/2024 (III)**

(With IA No.112876/2024-CONDONATION OF DELAY IN FILING and IA No.112877/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18364/2024 (III)**

(With IA No.110210/2024-CONDONATION OF DELAY IN FILING and IA No.110208/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.19708/2024 (III)**

(With IA No.113715/2024-CONDONATION OF DELAY IN FILING and IA

No.113697/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.17730/2024 (III)  
(With IA No.111437/2024-CONDONATION OF DELAY IN FILING and IA No.111439/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.18420/2024 (III)  
(With IA No.113260/2024-CONDONATION OF DELAY IN FILING and IA No.113258/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.18839/2024 (III)  
(With IA No.115390/2024-CONDONATION OF DELAY IN FILING and IA No.115389/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.18834/2024 (III)  
(With IA No.115106/2024-CONDONATION OF DELAY IN FILING and IA No.115107/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.17661/2024 (III)  
(With IA No.115371/2024-CONDONATION OF DELAY IN FILING and IA No.115372/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.16153/2024 (III)  
(With I.R. and IA No.116512/2024-CONDONATION OF DELAY IN FILING and IA No.116513/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.18354/2024 (III)  
(With I.R. and IA No.110336/2024-CONDONATION OF DELAY IN FILING and IA No.110337/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.18368/2024 (III)  
(With IA No.111457/2024-CONDONATION OF DELAY IN FILING and IA No.111455/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.18438/2024 (III)  
(With IA No.110183/2024-CONDONATION OF DELAY IN FILING and IA No.110184/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.20205/2024 (III)  
(With IA No.114701/2024-CONDONATION OF DELAY IN FILING and IA No.114700/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.19957/2024 (III)  
(With IA No.115268/2024-CONDONATION OF DELAY IN FILING and IA No.115266/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.19755/2024 (III)  
(With IA No.117243/2024-CONDONATION OF DELAY IN FILING and IA No.117244/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)  
Diary No.18421/2024 (III)  
(With I.R. and IA No.118192/2024-CONDONATION OF DELAY IN FILING and IA No.118199/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.16727/2024 (III)**

(With IA No.118673/2024-CONDONATION OF DELAY IN FILING and IA No.118674/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18430/2024 (III)**

(With IA No.119504/2024-CONDONATION OF DELAY IN FILING and IA No.119505/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.13632/2024 (III)**

(With IA No.118645/2024-CONDONATION OF DELAY IN FILING and IA No.118646/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.19983/2024 (III)**

(With IA No.119577/2024-CONDONATION OF DELAY IN FILING and IA No.119576/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.20005/2024 (III)**

(With IA No.118664/2024-CONDONATION OF DELAY IN FILING and IA No.118663/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.16030/2024 (III)**

(With IA No.112232/2024-CONDONATION OF DELAY IN FILING and IA No.112234/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.20221/2024 (III)**

(With I.R. and IA No.118155/2024-CONDONATION OF DELAY IN FILING and IA No.118156/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.18847/2024 (III)**

(With I.R. and IA No.119651/2024-CONDONATION OF DELAY IN FILING and IA No.119657/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.20014/2024 (III)**

(With I.R. and IA No.119465/2024-CONDONATION OF DELAY IN FILING and IA No.119463/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Diary No.21529/2024 (III)**

(With IA No.118863/2024-CONDONATION OF DELAY IN FILING and IA No.118864/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Date : 17-05-2024 These petitions were 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, ASG  
Mrs. Anamika Aggarwal, Adv.  
Mr. Rupesh Kumar, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mrs. Alka Agarwal, Adv.  
Mr. Shashank Bajpai, Adv.  
Mrs. Gargi Khanna, Adv.  
Mr. Sachin Sharma, Adv.  
Mr. Siddharth Sinha, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Mr. Praneet Pranab, Adv.  
Mr. Rajan Kumar Choursia, Adv.  
Mr. Raghvendra Shukla, Adv.  
Mrs. Prerna Singh, Adv.  
Ms. Preeti Rani, Adv.  
Mr. Sushil Raaja, Adv.  
Mr. Aman Shukla, Adv.  
Mr. Aman Sharma, Adv. \*  
Ms. B.L.N. Shivani, Adv.\*  
Mr. Diwakar Sharma, Adv.\*  
Ms. Neha Malik, Adv.\*  
Mr. Kamal Kishore, Adv.\*  
Mr. Sahib Patel, Adv.\*

**For Respondent(s)**

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

- 1 Issue notice on the application for condonation of delay in filing the petition and on the Special Leave Petition.
- 2 Tag with SLP (C) No 6706 of 2023 [*Union of India and Others vs Rajeev Bansal*]

**(CHETAN KUMAR)**  
A.R. -cum-P.S.

**(POOJA SHARMA)**  
Court Master

Note: Revised for updating the names of the counsel\*

ITEM NO.23+39+78+79+86

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.16023/2024

(Arising out of impugned final judgment and order dated 20-02-2023 in SCA No.2839/2023 passed by the High Court of Gujarat at Ahmedabad)

INCOME TAX OFFICER WARD 1(1)(1) RAJKOT

Petitioner(s)

VERSUS

JAYABEN MOHANABHAI PADALIA

Respondent(s)

(With I.R. and IA No.106784/2024-CONDONATION OF DELAY IN FILING and IA No.106785/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH Diary No.15774/2024 (III)

(With IA No.104476/2024-CONDONATION OF DELAY IN FILING and IA No.104477/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18444/2024 (III)

(With IA No.107528/2024-CONDONATION OF DELAY IN FILING and IA No.107525/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18134/2024 (III)

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Diary No.18963/2024 (III)

(With IA No.105333/2024-CONDONATION OF DELAY IN FILING and IA No.105335/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18355/2024 (III)

(With IA No.104384/2024-CONDONATION OF DELAY IN FILING and IA No.104387/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18174/2024 (III)

(With IA No.108944/2024-CONDONATION OF DELAY IN FILING and IA No.108942/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.15802/2024 (III)

(With I.R. and IA No.106334/2024-CONDONATION OF DELAY IN FILING and



**IA No.106332/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.16723/2024 (III)**

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**Diary No.16680/2024 (III)**

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**Diary No.18068/2024 (III)**

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**Diary No.18852/2024 (III)**

**(With IA No.110249/2024-CONDONATION OF DELAY IN FILING and IA No.110248/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.19053/2024 (III)**

**(With IA No.108109/2024-CONDONATION OF DELAY IN FILING and IA No.108110/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.18416/2024 (III)**

**(With IA No.111461/2024-CONDONATION OF DELAY IN FILING and IA No.111462/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.18843/2024 (III)**

**(With IA No.111680/2024-CONDONATION OF DELAY IN FILING and IA No.111679/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.19079/2024 (III)**

**(With IA No.110618/2024-CONDONATION OF DELAY IN FILING and IA No.110619/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.16677/2024 (III)**

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**Diary No.20231/2024 (III)**

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**(With IA No.113715/2024-CONDONATION OF DELAY IN FILING and IA No.113697/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.17730/2024 (III)**

(With IA No.111437/2024-CONDONATION OF DELAY IN FILING and IA No.111439/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18420/2024 (III)

(With IA No.113260/2024-CONDONATION OF DELAY IN FILING and IA No.113258/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18839/2024 (III)

(With IA No.115390/2024-CONDONATION OF DELAY IN FILING and IA No.115389/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18834/2024 (III)

(With IA No.115106/2024-CONDONATION OF DELAY IN FILING and IA No.115107/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.17661/2024 (III)

(With IA No.115371/2024-CONDONATION OF DELAY IN FILING and IA No.115372/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.16153/2024 (III)

(With I.R. and IA No.116512/2024-CONDONATION OF DELAY IN FILING and IA No.116513/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18354/2024 (III)

(With I.R. and IA No.110336/2024-CONDONATION OF DELAY IN FILING and IA No.110337/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18368/2024 (III)

(With IA No.111457/2024-CONDONATION OF DELAY IN FILING and IA No.111455/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.18438/2024 (III)

(With IA No.110183/2024-CONDONATION OF DELAY IN FILING and IA No.110184/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.20205/2024 (III)

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Diary No.19957/2024 (III)

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Diary No.18421/2024 (III)

(With I.R. and IA No.118192/2024-CONDONATION OF DELAY IN FILING and IA No.118199/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No.16727/2024 (III)

(With IA No.118673/2024-CONDONATION OF DELAY IN FILING and IA



**No.118674/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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**(With IA No.118645/2024-CONDONATION OF DELAY IN FILING and IA No.118646/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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**Diary No.16030/2024 (III)**

**(With IA No.112232/2024-CONDONATION OF DELAY IN FILING and IA No.112234/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.20221/2024 (III)**

**(With I.R. and IA No.118155/2024-CONDONATION OF DELAY IN FILING and IA No.118156/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.18847/2024 (III)**

**(With I.R. and IA No.119651/2024-CONDONATION OF DELAY IN FILING and IA No.119657/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No.20014/2024 (III)**

**(With I.R. and IA No.119465/2024-CONDONATION OF DELAY IN FILING and IA No.119463/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

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**(With IA No.118863/2024-CONDONATION OF DELAY IN FILING and IA No.118864/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Date : 17-05-2024 These petitions were 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, ASG  
Mrs. Anamika Aggarwal, Adv.  
Mr. Rupesh Kumar, Sr. Adv.  
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Mr. Raghvendra Shukla, Adv.  
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Ms. Preeti Rani, Adv.  
Mr. Sushil Raaja, Adv.  
Mr. Aman Shukla, Adv.

**For Respondent(s)**

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

- 1 Issue notice on the application for condonation of delay in filing the petition and on the Special Leave Petition.
- 2 Tag with SLP (C) No 6706 of 2023 [*Union of India and Others vs Rajeev Bansal*]

**(CHETAN KUMAR)**  
A.R. - cum - P.S.

**(POOJA SHARMA)**  
Court Master