

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

**SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 51921/2023**

(Arising out of impugned final judgment and order dated 07-02-2023 in SCA No. 21018/2022 passed by the High Court of Gujarat at Ahmedabad)

**ASSISTANT COMMISSIONER OF INCOME TAX 1**

**Petitioner(s)**

**VERSUS**

**CHECKMATE SERVICES PVT. LTD.**

**Respondent(s)**

(IA No.267141/2023-CONDONATION OF DELAY IN FILING and IA No.267142/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**WITH**

**Diary No(s). 52899/2023 (III)**

(FOR ADMISSION and I.R. and IA No.268446/2023-CONDONATION OF DELAY IN FILING and IA No.268447/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**SLP(C) Dy. No.51678/2023**

(IA No.2092/2024-CONDONATION OF DELAY IN FILING and IA No.2096/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**SLP(C) Dy. No.51699/2023**

(FOR ADMISSION and I.R. and IA No.2216/2024-CONDONATION OF DELAY IN FILING and IA No.2217/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**WITH**

**Diary No(s). 52886/2023 (III)**

(FOR ADMISSION and I.R. and IA No.2266/2024-CONDONATION OF DELAY IN FILING and IA No.2267/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

**Date : 05-01-2024 This petition was called on for hearing today.**

**CORAM :**

**HON'BLE MRS. JUSTICE B.V. NAGARATHNA**

**HON'BLE MR. JUSTICE MANOJ MISRA**

**For Petitioner(s)**

**Mr. N Venkatraman, A.S.G.**

**Mr. Raj Bahadur Yadav, AOR**

**Mr. H R Rao, Adv.**

**Mr. Udai Khanna, Adv.**

**Mr. Annirudh Sharma Ii, Adv.**

**Mr. Anirudh Bhat, Adv.**

**Mr. Vedansh Anand, Adv.**

Mrs. Shweta Garg, Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Vivek Gupta, Adv.  
Ms. Priyanka, Adv.

**For Respondent(s)**

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

**Issue notice on the application(s) seeking condonation of  
delay as well as in the special leave petition(s) to the  
respondent(s).**

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

**(RADHA SHARMA)  
COURT MASTER (SH)**

**(MALEKAR NAGARAJ)  
COURT MASTER (NSH)**