

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

Petition(s) for Special Leave to Appeal (C) Diary No. 18482 of 2026

[Arising out of impugned final judgment and order dated 15-10-2025 in SCA No. 7255/2024 passed by the High Court of Gujarat at Ahmedabad]

DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 3 (1) (1) & ANR.

Petitioner(s)

VERSUS

RASNA PRIVATE LIMITED THROUGH DIRECTOR

Respondent(s)

(IA No. 117347/2026 - CONDONATION OF DELAY IN FILING)

Date : 24-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. S Dwarakanath, A.S.G. (Virtual)
Mrs. Nisha Bagchi, Sr. Adv.
Mr. S Vijay Adithya, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. B K Satija, Adv.
Mr. Sudarshan Lamba, AOR

For Respondent(s) :

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned order in exercise of our jurisdiction under Article 136 of the Constitution of India.
3. The Special Leave Petition is, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR