

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1133 of
2025
In F/TAX APPEAL/4157/2025**

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**COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION AND
TRANSFER PRICING)**

Versus

M/S JAISU SHIPPING CO. PVT. LTD.

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Appearance:

**MR.VARUN K.PATEL(3802) for the Applicant(s) No. 1
RULE UNSERVED for the Respondent(s) No. 1**

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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA

and

HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 27/01/2026

ORAL ORDER

(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

Leave to amend.

Issue **FRESH RULE** to the respondent making it returnable on
19.02.2026.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

Radhika/173