

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1299 of  
2025****In F/TAX APPEAL/4602/2025****With****R/CIVIL APPLICATION NO. 1293 of 2025****In F/TAX APPEAL NO. 4695 of 2025****=====**  
**THE PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL), SURAT****Versus****M/S. GLORIOUS DIAMOND PVT. LTD.**  
**=====****Appearance:****KARAN G SANGHANI(7945) for the Applicant(s) No. 1****RULE UNSERVED for the Respondent(s) No. 1**  
**=====****CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA****and****HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 23/02/2026****COMMON ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

The endorsement in the cause list shows that the process of Rule issued by this Court remained unserved as the premises of the respondent found closed / sealed by the Surat Municipal Corporation.

Learned Senior Standing Counsel Mr. Karan Sanghani requests that the process of this Court be permitted to be served through e-mail.

Request is acceded to. It will be open for the applicants to serve the respondents through e-mail.

List the matters on **17.03.2026**.

**(A. S. SUPEHIA, J)****(PRANAV TRIVEDI,J)**

Radhika / 124 &amp;126

Original copy of this order has been signed by the Hon'ble Judges.

Digitally signed by: RADHIKA ABHILASH(HCD0042), Steno Gr II, at High Court of Gujarat on 24/02/2026 10:58:47