

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**R/CIVIL APPLICATION (FOR CONDONATION OF DELAY) NO. 1300 of 2025**

**In**

**F/TAX APPEAL/4732/2025**

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PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) SURAT

Versus

M/S CENTER POINT GEMS PVT. LTD.

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Appearance:

KARAN G SANGHANI(7945) for the Applicant(s) No. 1

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***CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA***

***and***

***HONOURABLE MR. JUSTICE PRANAV TRIVEDI***

**Date : 11/11/2025**

**ORAL ORDER**

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

Issue ***Rule*** returnable on ***08.12.2025.***

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

***(PRANAV TRIVEDI,J)***

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

Digitally signed by: PHALGUNI VISHRAMBHAI PATEL(HC00175), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 12/11/2025 10:57:28