

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.1392/2026

[Arising out of impugned final judgment and order dated 11-02-2025 in TA No. 956/2024 passed by the High Court of Gujarat at Ahmedabad]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 1

Petitioner(s)

VERSUS

SHREE NARMADA KHAND UDYOG SAHKARI MANDLI LTD

Respondent(s)

[IA No. 21240/2026 - CONDONATION OF DELAY IN FILING]

Date : 06-02-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. N. Venkataraman, A.S.G.
Mr. VCS Bharathi, Adv.
Mr. Padmesh Mishra, Adv.
Mr. Madhav Sinhal, Adv.
Mr. Raman Yadav, Adv.
Ms. Shweta Garg, Adv.
Ms. Madhulika Upadhyay, AOR
Mr. Sudarshan Lamba, aor, Adv.

For Respondent(s) :

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

SLP (C) No.3829/2026 arising out of the very same impugned order has already been dismissed. We see no reason to take a different view in this special leave petition.

Delay condoned.

The special leave petition is, accordingly, dismissed.

**Pending application(s), if any, shall stand
disposed of.**

**(KRITIKA TIWARI)
SENIOR PERSONAL ASSISTANT**

**(NIKITA SINGH)
COURT MASTER (NSH)**