

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 1528/2026

[Arising out of impugned final judgment and order dated 14-10-2024 in SCA No. 5835/2024 passed by the High Court of Gujarat at Ahmedabad]

INCOME TAX ASSESSING OFFICER & ORS.

Petitioner(s)

VERSUS

GAYATRI SNEHAL RAO

Respondent(s)

(IA No. 29467/2026 - CONDONATION OF DELAY IN FILING)

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

CORAM :

HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :

Mr. Siddhant Gupta, Adv.
Ms. Rekha Gupta, Adv.
Mr. Gaurav Arya, Adv.
Ms. Madhulika Upadhyay, AOR

For Respondent(s) :

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

In the present petition the order dated 14th October, 2024 passed by the High Court of Gujarat at Ahmedabad is under challenge. Vide the aforesaid order R/Special Civil Application Nos.5835 of 2024 and 5870 of 2024 were decided.

There is delay of 360 days in filing the present petition.

Learned counsel for the petitioners fairly submitted that common order passed by the High Court with reference to Special Civil Application No.5870 of 2024 was considered by this Court in Civil Appeal No.197 of 2026 (Income Tax Assessing Officer and Ors. v. Shantilal Doshi) and the same was disposed of by this Court's order dated 12th January, 2026 clarifying the directions given with reference to changes to be made in the software.

In view of the aforesaid directions already issued by this Court, no further order is required to be passed in the present petition. The Special Leave Petition is, accordingly, dismissed on delay as well as on merits.

Pending application, if any, shall also stand disposed of.

(ANITA MALHOTRA)
AR-CUM-PS

(AKSHAY KUMAR BHORIA)
COURT MASTER