

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(s).3069/2026

[Arising out of impugned final judgment and order dated 09-05-2025 in SCA No.501/2024 passed by the High Court of Gujarat at Ahmedabad]

CENTRAL BOARD OF DIRECT TAXES & ORS.

Petitioners

VERSUS

TECHNOVAA PLASTIC INDUSTRIES PRIVATE LIMITED

Respondent

I.A. No.67392/2026-CONDONATION OF DELAY IN FILING

I.A. No.67393/2026-CONDONATION OF DELAY IN REFILEING/CURING THE DEFECTS

Date : 13-03-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA  
HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) : Mr. S. Dwarakanath, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. S. Vijay Adithiya, Adv.  
Mr. Yashraj Singh Bundela, Adv.  
Mr. Prashant Singh Ii, Adv.  
Mr. Sanjay Kumar Yadav, Adv.

For Respondent(s) :

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

1. The special leave petition is barred by 162 days delay.
2. We have looked into the application for condonation of delay. Cause shown is absolutely insufficient.
3. The application for condonation of delay stands rejected.
4. The special leave petition stands dismissed as time barred.
5. Pending applications, if any, shall stand disposed of.

(RASHMI DHYANI PANT)  
ASST. REGISTRAR-CUM-PS

(SUDHIR KUMAR SHARMA)  
COURT MASTER (NSH)