

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). 5746/2026

[Arising out of impugned final judgment and order dated 17-06-2025 in SCA No. 5623/2022 passed by the High Court of Gujarat at Ahmedabad]

ASSISTANT COMMISSIONER OF INCOME TAX & ANR. Petitioner(s)

VERSUS

HETAL MAYURKUMAR PATEL Respondent(s)

(IA No. 42575/2026 - CONDONATION OF DELAY IN FILING)

Date : 20-03-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. N. Venkataraman, A.S.G.
Mr. V.C.S. Bharathi, Adv.
Mr. Sarthak Karol, Adv.
Mr. Udai Khanna, Adv.
Mr. B K Satija, Adv.
Ms. Rajeshwari Shankar, Adv.
Ms. B Sunita Rao, Adv.
Mr. Sudarshan Lamba, AOR

For Respondent(s) : Mr. Malak Manish Bhatt, AOR
Ms. Neeha Nagpal, Adv.
Mr. Prithviraj Dey, Adv.

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

1. As prayed for, counter affidavit be filed within two weeks.
2. Rejoinder affidavit, if any, be filed within two weeks thereafter.
3. Re-list the matter on 27.04.2026.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR