

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 : 13-02-2026 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. 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) :

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

1. Mr. V.C.S.Bharathi, learned counsel appearing for the petitioners, submits that the issue arising for consideration is covered by the decision of this Court in "*Commissioner of Income Tax, Cochin vs. Grace Collis (Mrs.) & Ors.*" reported in (2001) 3 SCC 430.
2. Issue notice on the Special Leave Petition as well as on the application for condonation of delay, returnable on 20.03.2026.

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

(NIDHI WASON)
ASSISTANT REGISTRAR