

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). 12107/2026

[Arising out of impugned final judgment and order dated 09-04-2025 in SCA No. 21289/2022 passed by the High Court of Gujarat at Ahmedabad]

ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE GANDHINAGAR & ORS.

Petitioner(s)

VERSUS

TECHNOVAA PLASTIC INDUSTRIES PVT. LTD.

Respondent(s)

IA No. 136719/2026 - CONDONATION OF DELAY IN FILING

IA No. 136720/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 12-05-2026 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. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. S Vijay Adithya, Adv.
Mrs. Pankhuri Srivastava, Adv.
Mr. Udit Dedhiya, Adv.
Mr. Raman Yadav, Adv.
Mr. Arun Kumar Singh, Adv.

For Respondent(s) :

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

1. There is a delay of 231 days in filing the present special leave petition, which has not been satisfactorily explained. Even on merits, we do not see any good ground and reason to interfere with the impugned judgment.
2. The special leave petition is, accordingly, dismissed on the ground of delay as well as on merits.

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

**(KAPIL TANDON)
COURT MASTER (SH)**

**(NIDHI WASON)
ASSISTANT REGISTRAR**