

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSSPECIAL LEAVE PETITION (CIVIL) DIARY NO(S). 12375/2026

[Arising out of impugned final judgment and order dated 15-10-2025 in SCA No. 13472/2024 passed by the High Court of Gujarat at Ahmedabad]

PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX & ORS. Petitioner(s)

VERSUS

VASUKI GLOBAL INDUSTRIES LIMITED

Respondent(s)

FOR ADMISSION and I.R.

IA No. 100532/2026 - CONDONATION OF DELAY IN FILING

Date : 08-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) : Mr. Raghavendra P.Shankar, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Gaurav Aarya, Adv.  
Mr. Kartikeya Asthana, Adv.  
Ms. Shambhavi Sharma, Adv.  
Mr. Vijaya Awana, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The petitioner's submission is that the observations in paragraph 8 of the impugned order has the effect of adding a provision in sub-section(1) of Section 148A of the Income Tax Act, 1961 which was deliberately removed by amendment, therefore, the matter requires consideration.
3. Issue notice, returnable in six weeks.

(KAVITA PAHUJA)  
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)  
COURT MASTER (NSH)