

ITEM NO.26

COURT NO.7

SECTION III-B

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).16191/2026

[Arising out of impugned final judgment and order dated 18-11-2025 in SCA No. 3734/2025 passed by the High Court of Gujarat at Ahmedabad]

INCOME TAX OFFICER WARD 2 INTERNATIONAL
TAXATION & ANR.

Petitioner(s)

VERSUS

PARAG RAMESHBHAI GATHANI

Respondent(s)

IA No. 93350/2026 - CONDONATION OF DELAY IN FILING

Date : 02-04-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnav, Adv.
Ms. Mrigna Shekhar, Adv.
Mr. Padmesh Mishra, Adv.
Mrs. Anamika Aggarwal, Adv.
Mr. Abhyudey Kabra, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having heard the learned counsel appearing for the petitioner and having gone through the materials available on record, we do not find any good ground to interfere with the impugned order passed by the High Court.
3. The Special Leave Petition is, accordingly, dismissed.

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

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)