

ITEM NO.5

COURT NO.6

SECTION III-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 13632/2026

[Arising out of impugned final judgment and order dated 23-02-2026 in SCA No. 14142/2025 passed by the High Court of Gujarat at Ahmedabad]

PERIN EXIM LLP

Petitioner(s)

VERSUS

INCOME TAX OFFICER-WARD (2)(3)(6), SURAT & ANR.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 115760/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 115759/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 21-04-2026 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. Ashish Batra, AOR

For Respondent(s) :

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

1. Heard the learned counsel appearing for the petitioner.
2. While we are not inclined to interfere with the judgment and order passed by the High Court, the petitioner will be entitled to raise such objections as may be permissible to them in the assessment proceedings.
3. With this observation, the Special Leave Petition stands disposed of.
4. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR