

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 SSPECIAL LEAVE PETITION (CIVIL) Diary No. 18902/2026

[Arising out of impugned final judgment and order dated 11-11-2025 in TA No. 1060/2024 passed by the High Court of Gujarat at Ahmedabad]

THE PRINCIPAL COMMISSIONER OF  
INCOME TAX 1, SURAT, GUJARAT

Petitioner(s)

VERSUS

SUNILKUMAR PARASMAL JAIN

Respondent(s)

(IA No. 104188/2026 - CONDONATION OF DELAY IN FILING)

Date : 17-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJAY KUMAR  
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) Mr. S Dwarakanath, A.S.G.  
Mr. Sudarshan Lamba, AOR  
Mr. Rajat Vaishnav, Adv.  
Mr. Prashant Singh Ii, Adv.  
Mr. Ishaan Sharma, Adv.  
Mr. Pradeep Kumar Jha, Adv.

For Respondent(s)

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

Delay condoned.

However, we find no grounds to interfere with the impugned order passed by the High Court as SLP (C) No. 26305/2023, titled, "*The Pr. Commissioner of Income Tax 1 Surat vs. M/s. Surya Impex*", arising out of the order relied upon by the High Court in the impugned order, was dismissed by this Court on 28.11.2023.

The special leave petition is, accordingly, dismissed.

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

(BABITA PANDEY)  
AR-cum-PS

(PREETI SAXENA)  
COURT MASTER (NSH)