

ITEM NO.5

COURT NO.2  
(HEARING THROUGH VIDEO CONFERENCING)

SECTION III

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

Petition for Special Leave to Appeal (C) No.7370/2021

(Arising out of impugned final judgment and order dated 03-12-2020 in TA No.356/2020 passed by the High Court Of Gujarat At Ahmedabad)

PR. COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

M/S H.D. ENTERPRISE

Respondent(s)

(FOR ADMISSION and I.R.)

Date : 24-09-2021 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MR. JUSTICE S. RAVINDRA BHAT

For Petitioner(s) Mr. Balbir Singh, ASG  
Ms. Rekha Pandey, Adv.  
Mr. Shyam Gopal, Adv.  
Mr. Sughosh Subramanyam, Adv.  
Mr. Raj Bahadur Yadav, AOR

For Respondent(s)

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

Heard Mr. Balbir Singh, learned Additional Solicitor General in support of the petition.

We do not see any reason to interfere in the matter. The Special Leave Petition is, accordingly, dismissed.

Pending applications, if any, also stand disposed of.

(MUKESH NASA)  
COURT MASTER

(VIRENDER SINGH)  
BRANCH OFFICER