

ITEM NO.13+14+28+30

COURT NO.1

SECTION III

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

**SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 27875/2024**

(Arising out of impugned final judgment and order dated 07-02-2023 in SCA No. 19534/2022 passed by the High Court of Gujarat at Ahmedabad)

ASSISTANT COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

ANIL JEETMAL KOTHARI HUF

Respondent(s)

(IA No.151993/2024-CONDONATION OF DELAY IN FILING and IA No.151994/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

Diary No(s). 27348/2024 (III)

( IA No.152276/2024-CONDONATION OF DELAY IN FILING and IA No.152277/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 28918/2024 (III)

(FOR ADMISSION and I.R. and IA No.153894/2024-CONDONATION OF DELAY IN FILING and IA No.153895/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 27343/2024 (III)

(IA No.154123/2024-CONDONATION OF DELAY IN FILING and IA No.154125/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 27586/2024 (III)

(FOR ADMISSION and I.R. and IA No.154385/2024-CONDONATION OF DELAY IN FILING and IA No.154386/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 27435/2024 (III)

(IA No.155280/2024-CONDONATION OF DELAY IN FILING and IA No.155279/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 28060/2024 (IX)

(IA No.152155/2024-CONDONATION OF DELAY IN FILING and IANo.152157/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

Diary No(s). 27594/2024 (IX)

(FOR ADMISSION and I.R. and IA No.153358/2024-CONDONATION OF DELAY

**IN FILING and IA No.153363/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 27761/2024 (IX)  
(FOR ADMISSION and I.R. and IA No.155004/2024-CONDONATION OF DELAY IN FILING and IA No.155005/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 26255/2024 (IX)  
(IA No.154901/2024-CONDONATION OF DELAY IN FILING and IA No.154900/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.154902/2024-CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)**

**Diary No(s). 27826/2024 (IX)  
( IA No.155406/2024-CONDONATION OF DELAY IN FILING and IA No.155407/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)**

**Diary No(s). 26620/2024 (IX)  
OR ADMISSION and I.R. and IA No.155916/2024-CONDONATION OF DELAY IN FILING and IA No.155917/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )**

**Diary No(s). 27035/2024 (IX)  
(IA FOR CONDONATION OF DELAY IN FILING ON IA 158428/2024 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 158429/2024)**

**Diary No(s). 27345/2024 (IX)  
(IA FOR CONDONATION OF DELAY IN FILING ON IA 155881/2024 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 155883/2024)**

**Diary No(s). 27587/2024 (IX)  
(IA FOR CONDONATION OF DELAY IN FILING ON IA 157724/2024 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 157729/2024)**

**Diary No(s). 28048/2024 (IX)  
(IA FOR CONDONATION OF DELAY IN FILING ON IA 158717/2024 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 158718/2024)**

**Diary No(s). 28930/2024 (IX)  
(IA FOR CONDONATION OF DELAY IN FILING ON IA 157995/2024 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 157996/2024)**

**Diary No(s). 30065/2024 (IX)  
(IA FOR CONDONATION OF DELAY IN FILING ON IA 157042/2024 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA**

157044/2024)

Diary No(s). 27467/2024 (IX)  
(IA No.158259/2024-CONDONATION OF DELAY IN FILING and IA  
No.158261/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 27948/2024 (III)  
FOR ADMISSION and I.R. and IA No.157087/2024-CONDONATION OF DELAY  
IN FILING and IA No.157086/2024-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT )

Diary No(s). 28805/2024 (III)  
(FOR ADMISSION and I.R. and IA No.158187/2024-CONDONATION OF DELAY  
IN FILING and IA No.158188/2024-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

Diary No(s). 28637/2024 (III)  
(IA No.158129/2024-CONDONATION OF DELAY IN FILING and IA  
No.158131/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 26-07-2024 This petition was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) Mr. N Venkatraman, A.S.G.  
Mrs. Nisha Bagchi, Sr. Adv.  
Mr. Raj Bahadur Yadav, AOR  
Mr. V Chandrashekhara Bharathi, Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Dhruv Sharma, Adv.

For Respondent(s)

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

- 1 Issue notice on the Applications for condonation of delay as well as on the Special Leave Petitions.
- 2 Tag with SLP (C) No. 6706 of 2023.

(GULSHAN KUMAR ARORA)  
AR-CUM-PS

(SAROJ KUMARI GAUR)  
ASSISTANT REGISTRAR