

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSPetition for Special Leave to Appeal (C) No.20485/2015

(Arising out of impugned final judgment and order dated 02-09-2014 in TA No. 358/2014 passed by the High Court Of Gujarat at Ahmedabad)

COMMISSIONER OF INCOME TAX, AHMEDABAD-III Petitioner(s)

VERSUS

NIRMA LTD. Respondent(s)

Date : 29-04-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. N. Venkatraman, Ld. ASG  
Mr. Shashank Bajpai, Adv.  
Mr. V. Chandrashekara Bharathi, Adv.  
Mr. Moh. Akhil, Adv.  
Mr. Digvijay Dam, Adv.  
Ms. Sunita Sharma, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Mr. Raj Bahadur Yadav, Adv.  
Mrs. Bharti, Adv.

Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Amar Dave, Sr. Adv.  
Mr. P. S. Sudheer, AOR  
Mr. Rishi Maheshwari, Adv.  
Ms. Anne Mathew, Adv.  
Mr. Bharat Sood, Adv.  
Ms. Miranda Solaman, Adv.

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

The learned counsel appearing for the petitioner states that there is no reason to dispute the tax effect calculation submitted by the learned counsel appearing for the respondent. The tax

effect is below the threshold limits. Therefore, the Special Leave Petition is disposed of.

However, question of law, if any, is kept open.

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

(KAVITA PAHUJA)  
COURT MASTER (SH)

(AVGV RAMU)  
COURT MASTER (NSH)