

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).404/2026

[Arising out of impugned final judgment and order dated 05-08-2024 in R/SCA No.18197/2021 passed by the High Court of Gujarat at Ahmedabad]

ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1 (1) (1) Petitioner(s)

VERSUS

ADANI POWER LIMITED

Respondent(s)

IA No. 10499/2026 - CONDONATION OF DELAY IN FILING

Date : 22-01-2026 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
Ms. Madhulika Upadhyay, AOR
Mr. Udai Khanna, Adv.
Mrs. Astha Singh, Adv.
Mr. Chandra Kant Sharma, Adv.

For Respondent(s) :

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

1. The instant special leave petition is directed against the judgment dated 05.08.2024 of the High Court of Gujarat, whereby the High Court quashed the reassessment notice dated 31.03.2021 along with an order rejecting the respondent-assessee's objections to the said reassessment notice.

2. While we find that the view taken by the High Court, on merits, warrants no interference at all by this Court, it appears that the instant special leave petition has been filed only to get the stamp of this Court, given the inordinate delay of 426 days in

filing the petition. The explanation tendered for the delay, that it has occurred on account of departmental and administrative procedure, is absolutely vague and unacceptable.

3. No case to condone the delay is made out. The Special Leave Petition is, accordingly, dismissed on the ground of delay as well as on merits.

4. All pending applications, if any, also stand disposed of.

(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)
ASSISTANT REGISTRAR