

ITEM NO.12+42+43+44

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). 629/2024

(Arising out of impugned final judgment and order dated 07-02-2023 in SCA No. 19290/2022 passed by the High Court of Gujarat at Ahmedabad)

ASSISTANT COMMISSIONER OF  
INCOME TAX CENTRAL CIRCLE 3

Petitioner(s)

VERSUS

HARSHIT GEMS LIMITED

Respondent(s)

(FOR ADMISSION and I.R. and IA No.10824/2024-CONDONATION OF DELAY IN FILING and IA No.10829/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

WITH

Diary No(s). 1206/2024 (III)  
(IA No.11105/2024-CONDONATION OF DELAY IN FILING and IA No.11106/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 675/2024 (III)  
(IA No.11208/2024-CONDONATION OF DELAY IN FILING and IA No.11209/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 52893/2023 (III)  
(FOR ADMISSION and I.R. and IA No.11250/2024-CONDONATION OF DELAY IN FILING and IA No.11251/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 673/2024 (III)  
(FOR ADMISSION and I.R. and IA No.12687/2024-CONDONATION OF DELAY IN FILING and IA No.12690/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 1624/2024 (III)  
(FOR ADMISSION and I.R. and IA No.13394/2024-CONDONATION OF DELAY IN FILING and IA No.13396/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 53038/2023 (III)  
(IA No.14174/2024-CONDONATION OF DELAY IN FILING and IA  
No.14176/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 614/2024 (III)  
( IA No.16191/2024-CONDONATION OF DELAY IN FILING and IA  
No.16194/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 652/2024 (III)  
(IA No.15768/2024-CONDONATION OF DELAY IN FILING and IA  
No.15766/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 619/2024 (III)  
(FOR ADMISSION and I.R. and IA No.16778/2024-CONDONATION OF DELAY  
IN FILING and IA No.16777/2024-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

Diary No(s). 1371/2024 (III)  
(IA No.16082/2024-CONDONATION OF DELAY IN FILING and IA  
No.16083/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 1615/2024 (III)  
(IA No.16381/2024-CONDONATION OF DELAY IN FILING and IA  
No.16379/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 1623/2024 (III)  
(IA No.18757/2024-CONDONATION OF DELAY IN FILING and IA  
No.18756/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )

Date : 25-01-2024 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 SATISH CHANDRA SHARMA

For Petitioner(s) Mr. N Venkatraman, A.S.G.  
Mr. Raj Bahadur Yadav, AOR  
Mr. Ragvendra Shukla, Adv.  
Mr. Mnaish Pushkarna, Adv.  
Mrs. Gargi Khanna, Adv.  
Mr. Shashwat Anand, Adv.  
Mr. Sachin Sharma, Adv.  
Ms. Prerna Singh, Adv.

**Mr. Aditiya Giri, Adv.  
Ms. Preeti Rani, Adv.  
Mr. Gibran Naushad, Adv.**

**For Respondent(s)**

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

- 1 Issue notice including on the application for condonation of delay.
- 2 Tag With SLP (C) No 6706 of 2023.

**(GULSHAN KUMAR ARORA)  
AR-CUM-PS**

**(SAROJ KUMARI GAUR)  
ASSISTANT REGISTRAR**