

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.26974/2026

[Arising out of impugned final judgment and order dated 30-06-2026 in SCA No. 20401/2019 passed by the High Court of Gujarat at Ahmedabad]

VIRENDRA NAGINBHAI PATEL (HUF)

Petitioner(s)

VERSUS

INCOME TAX OFFICER WARD 1(2) (5)

Respondent(s)

(FOR ADMISSION)

Date : 12-08-2026 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :

Mr. R. K. Patel, Sr. Adv.

Mr. Malak Manish Bhatt, AOR

Mr. Darshan Patel, Adv.

Ms. Sukanya Joshi, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. Having heard the learned Senior counsel appearing for the petitioner and having gone through the materials on record, we find no good ground to interfere with the impugned order passed by the High Court.

2. The Special Leave Petition is, accordingly, dismissed.

3. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)