

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). 34229/2026

[Arising out of impugned final judgment and order dated 19-12-2025 in SCA No. 12109/2023 passed by the High Court of Gujarat at Ahmedabad]

THE INCOME TAX OFFICER WARD 1(1) (1) & ANR. Petitioner(s)

VERSUS

PATEL RAJESHKUMAR NARANBHAI AND CO. Respondent(s)

FOR ADMISSION and I.R.

IA No. 188586/2026 - CONDONATION OF DELAY IN FILING

Date : 20-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. B K Satija, Adv.
Mr. Vidya Vijaysinh Pawar, Adv.
Mr. Rahul Arya, Adv.
Mr. Bhuvan Kapoor, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Issue notice, returnable in six weeks.
3. In the meantime, if the seized articles have not been released already, the same shall not be released pursuant to the impugned order though they shall be kept in safe custody.

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)