

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). 50052/2026

[Arising out of impugned final judgment and order dated 16-12-2025 in SCA No.14156/2025 passed by the High Court of Gujarat at Ahmedabad]

ASSISTANT COMMISSIONER OF INCOME TAX

Petitioner

VERSUS

VIVAANSH EDUTECH PVT. LTD.

Respondents

I.A. No.261606/2026-CONDONATION OF DELAY IN FILING

Date : 07-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mr. Bhuvan Kapoor, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Sushil Raaja, Adv.

For Respondent(s) :

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

1. Delay condoned, subject to just exceptions that may be taken at the time of further hearing.
2. Issue notice.

(RASHMI DHYANI PANT)
ASST. REGISTRAR-CUM-PS

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)