

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). 25162/2026

[Arising out of impugned final judgment and order dated 15-10-2025 in TA No. 688/2024 passed by the High Court of Gujarat at Ahmedabad]

ASSISTANT COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

M/S ATLANTIC GLOBAL SHIPPING PVT. LTD.

Respondent(s)

(IA No. 165900/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 24256/2026 (III-B)

IA No. 171601/2026 - CONDONATION OF DELAY IN FILING

Date : 15-07-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. V Chandrashekhara Bharathi, Adv.
Mr. Siddharth Praveen Acharya, Adv.
Mr. Krishna Kant Dubey, Adv.

For Respondent(s) :

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

Issue notice, returnable on 21.09.2026.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR