**ITEM NO.8 COURT NO.10 SECTION III-B**

**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). 49146/2025**

**[Arising out of impugned final judgment and order dated 14-10-2024 in TA No. 500/2023 passed by the High Court of Gujarat at Ahmedabad]**

**THE PR. COMMISSIONER OF INCOME TAX 3 Petitioner(s)**

**VERSUS**

**M/S VAPI GREEN ENVIRO LIMITED Respondent(s)**

**IA No. 12299/2026 - CONDONATION OF DELAY IN FILING**
**IA No. 12300/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS**

**Date : 16-11-2026 This matter was called on for hearing today.**

**CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR**
**HON'BLE MR. JUSTICE VIPUL M. PANCHOLI**

**For Petitioner(s) :Mr. S Dwarakanath, A.S.G.**
**Mr. Sudarshan Lamba- 3667, AOR**
**Mr. Rajat Vaishnaw, Adv.**
**Mr. Dhirendra Singh Parmar, Adv.**
**Mr. Alabhaya Dhamija, Adv.**
**Ms. Shambhavi Sharma, Adv.**
**Mr. Rahul Arya, Adv.**

**For Respondent(s) :Mr. S. Muralidhar, Sr. Adv.**
**Mr. Saurabh Soparkar, Sr. Adv.**
**Mr. Mandeep Kalra- 3242, AOR**
**Ms. Chitrangada Singh, Adv.**
**Mr. Yashas J, Adv.**
**Mr. Vaibhav Yadav, Adv.**
**Mr. Paras Mohan Sharma, Adv.**
**Ms. Ninni Susan Thomas, Adv.**
**Ms. Megha, Adv.**
**Mr. K Rigved Prasad, Adv.**
**Ms. Apoorva Singh, Adv.**

Signature Not Verified
Digitally signed by RASHI GUPTA
Date: 2026.11.16 17:51:29 IST
Reason:

**UPON hearing the counsel the Court made the following**

**O R D E R**

**At request of the learned counsel for petitioner(s), list on 23.11.2026.**

**(RASHI GUPTA)**
**AR-CUM-PS**

**(AVGV RAMU)**
**COURT MASTER (NSH)**