

ITEM NOS.42+57

COURT NO.9

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. 34845/2026

[Arising out of impugned final judgment and order dated 07-01-2026 in SCA No. 3564/2022 passed by the High Court of Gujarat at Ahmedabad]

INCOME TAX OFFICER WARD 1 (2), BHAVNAGAR

Petitioner(s)

VERSUS

DHAVAL MAVJIBHAI KOSHIYA

Respondent(s)

(IA No. 186046/2026 - CONDONATION OF DELAY IN FILING)

WITH

Diary No(s). 37301/2026 (III-B)

IA No. 187219/2026 - CONDONATION OF DELAY IN FILING

Diary No. 36581/2026 (III-B)

(IA No. 198180/2026 - CONDONATION OF DELAY IN FILING)

Date : 17-07-2026 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Petitioner(s) :

Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Gobind Kumar, Adv.
Ms. Pallavi Mishra, Adv.
Mr. Acyut Saxsena, Adv.

For Respondent(s) :

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

Delay condoned.

Issue notice and tag with SLP(C) Diary No. 45356/2024, titled
*"Office of the Assistant Commissioner of Income Tax Central Circle
4 vs. Prakash Chand Hirawat"*; SLP(C) Diary No. 4480/2025, titled

"Assistant Commissioner of Income Tax vs. Syman Sunder Khandelwal",
and other connected matters.

Notice shall be served by all modes, including *dasti*.

**(DEEPAK GUGLANI)
DEPUTY REGISTRAR**

**(PREETI SAXENA)
COURT MASTER (NSH)**