

ITEM NO.59

COURT NO.1

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).29519/2025

[Arising out of impugned final judgment and order dated 27-03-2023 in SCA No.4802/2023 passed by the High Court of Gujarat at Ahmedabad]

THE DEPUTY COMMISSIONER OF  
INCOME TAX CIRCLE 2 (1) (1) VADODARAPetitioner(s)

VERSUS

J S CHEMICALS

Respondent(s)

IA No. 148085/2025 - CONDONATION OF DELAY IN FILING

Date : 15-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE JOYMALYA BAGCHI

For Petitioner(s) :Mr. Raghavendra P Shankar, A.S.G.  
Ms. Madhulika Upadhyay, AOR  
Mr. Karan Lahiri, Adv.  
Mr. Bhuvan Kapoor, Adv.  
Mr. Digvijay Dam, Adv.  
Mr. Jyoti Zongluju, Adv.

For Respondent(s) :Dr. Purvish Jitendra Malkan, Sr. Adv.  
Mr. Alok Kumar, Adv.  
Mr. Ajit Rao, Adv.  
Mr. Saudagar Singh, Adv.  
Ms. Bhavna Sarkar, AOR

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

1. Learned ASG representing the Revenue has submitted that this matter does not pertain to those issues, which were the subject matter of order dated 10.04.2026 passed in C.A. No. 4716/2026 and connected matters or order dated 04.05.2026 passed in C.A. No.6922/2026 and connected matters.
2. List this matter (without tagging) after obtaining directions from Hon'ble the Chief Justice of India on the administrative side.

(ARJUN BISHT)  
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)  
ASSISTANT REGISTRAR