

ITEM NO.8

COURT NO.5

SECTION III-B

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 41850/2026

[Arising out of impugned final judgment and order date passed by the High Court of Gujarat at Ahmedabad in R/Tax Appeal No. 449 of 2023]

M/S CHECKMATE SERVICES PVT LTD

Petitioner(s)

VERSUS

THE DEPUTY COMMISSIONER OF INCOME TAX

Respondent(s)

(IA No. 243895/2026 - CONDONATION OF DELAY IN FILING)

Date : 25-08-2026 This matter was called on for hearing today.

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

For Petitioner(s) : Mr. Hardik Vora, Adv.
Mr. Rahul Krishna, AOR
Ms. Kaushani Shah, Adv.
Mr. Dev Vrat Anand, Adv.

For Respondent(s) :

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

1. Learned counsel for the petitioner has brought to our notice an order passed by this Court on 27.01.2026, which may have a bearing on the final decision of the High Court. We permit the petitioner to withdraw this Special Leave Petition so as to approach the High Court for clarification.
2. The Special Leave Petition is, accordingly, dismissed as withdrawn.
3. We make it clear that we have not expressed any opinion on the merits of the matter.

4. Pending interlocutory application(s), if any, is/are disposed of.

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

(NIDHI WASON)
ASSISTANT REGISTRAR