

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). 26551/2026

[Arising out of impugned final judgment and order dated 22-01-2024 in TA No. 424/2023 passed by the High Court of Gujarat at Ahmedabad]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 1 Petitioner(s)

VERSUS

M/S GUJARAT NARMADA VALLEY FERTILIZERS AND
CHEMICALS LTD. Respondent(s)

IA No. 173712/2026 - CONDONATION OF DELAY IN FILING

Date : 17-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Mr. S Dwarakanath, A.S.G.
 Mr. Sudarshan Lamba, AOR
 Mr. S Vijay Adithya, Adv.
 Mr. Satatya Anand, Adv.
 Mrs. Sunita Sharma, Adv.
 Mr. Alok Kumar, Adv.

For Respondent(s) :Mr. Manish Shah, Adv.
 Mrs. Sumita Ray, AOR
 Ms. Disha Ray, Adv.
 Mr. Anurag Kumar, Adv.
 Ms. Vanshika Singh, Adv.
 Mr. Piyush Wadhwa, Adv.

UPON hearing the counsel the Court made the following

O R D E R

We fail to understand as to how the petitioner/Department once having "noted" that order dated 22.01.2024 was assailed before this Court in SLP (C) D.No.41292/2025 (The Principal Commissioner of Income Tax 1, Vadodara Vs. M/s Gujarat Narmada Valley Fertilizers and Chemicals Ltd.) and dismissed by this Court vide order dated 09.09.2025 on

contd..

the ground of 463 days delay, subsequently, in February, 2026, this special leave petition has been filed with 739 days delay against the very same impugned order. This is an instance of unnecessarily burdening this Court with a frivolous special leave petition.

We hope that the Department would take note of the aforesaid observations and be more vigilant in filing cases with exorbitant delay before this Court and repeatedly not file such cases.

With the aforesaid observations, the Special Leave Petition is dismissed on the ground of delay leaving open the question of law, if any.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)
DEPUTY REGISTRAR

(DIVYA BABBAR)
COURT MASTER (NSH)