

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.47752/2026

[Arising out of impugned final judgment and order dated 12-03-2026 in TA No. 113/2023 passed by the High Court of Gujarat at Ahmedabad]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 1

Petitioner(s)

VERSUS

AMBALAL SARABHAI ENTERPRISE LTD.

Respondent(s)

FOR ADMISSION and I.R.

IA No. 286031/2026 - CONDONATION OF DELAY IN FILING

Date : 30-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. Shubhankar Singh, Adv.
Mr. Rajat Vaishnaw, Adv.
Ms. Aashna Gill, Adv.
Ms. Ananya Ghosh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Issue notice, returnable in eight weeks.

(CHANDRESH)

REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)