ITEM NO.7 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(s).49146/2025

[Arising out of impugned final judgment and order dated 14-10-2024 in TA No.500/2023 passed by the High Court of Gujarat at Ahmedabad]

THE PR. COMMISSIONER OF INCOME TAX 3 Petitioner(s)

VERSUS

M/S VAPI GREEN ENVIRO LIMITED Respondent(s)

IA No. 12299/2026 - CONDONATION OF DELAY IN FILING
IA No. 12300/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

Date : 28-11-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba- 3667, AOR
Mr. Rajat Vaishnaw, Adv.
Mr. Dhirendra Singh Parmar, Adv.
Mr. Alabhaya Dhamija, Adv.
Ms. Shambhavi Sharma, Adv.
Mr. Rahul Arya, Adv.

For Respondent(s) : Mr. Saurabh Soparkar, Sr. Adv.
Mr. Mandeep Kalra- 3242, AOR
Ms. Chitrangada Singh, Adv.
Mr. Yashas J., Adv.
Mr. Vaibhav Yadav, Adv.
Mr. Paras Mohan Sharma, Adv.

UPON hearing the counsel the Court made the following

O R D E R

1. Delay in filing and refiling is condoned.

2. We find no grounds to interfere with the impugned judgment and order of the High Court. Hence, Special Leave Petition stands dismissed.

3. Pending application(s), if any, shall stand disposed of.

Signature Not Verified
Digitally signed by NEHA GUPTA
Date: 2026.11.28 16:18:03 IST
Reason:

(NEHA GUPTA) (AVGV RAMU)
COURT MASTER (SH) COURT MASTER (NSH)