ITEM NO.15 COURT NO.13 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). 55112/2026

[Arising out of impugned final judgment and order dated 09-04-2026 in TA Nos.1972/2009 and 1973/2009 passed by the High Court of Gujarat at Ahmedabad]

COMMISSIONER OF INCOME TAX Petitioner(s)

VERSUS

GUJARAT STATE ENERGY GENERATION LTD. Respondent(s)

(IA No. 277260/2026 - CONDONATION OF DELAY IN FILING)

Date : 23-09-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE ARUN PALLI

For Petitioner(s) :
Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Rajat Vaishnaw, Adv.
Mr. Nikhil Aradhe, Adv.
Mr. Arun Kanwa, Adv.
Mr. Ajay Alak Srivastava, Adv.

For Respondent(s) :

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

1. Heard Mr. S.Dwarakanath, learned Additional Solicitor General appearing for the petitioner.

2. Learned Additional Solicitor General, on instructions, submits that the delay is approximately 60 days and not 409 days in filing the present petitions as shown in the office report on limitation.

3. Delay condoned.

4. Learned Additional Solicitor General contends that the option having been exercised by the respondent-assessee, while filing the return under Section 139(1) of the Income Tax Act, 1961 (for short, "the Act") and the respondent having claimed the depreciation on the basis of the straight-line method is barred from changing the method of depreciation from the straight-line method to written down value method. Learned Additional Solicitor General further contends that filing of the revised return and changing the method of calculation of depreciation in the revised return could not enure to the benefit of the respondent, since there was no omission or wrong statement in the original return filed under Section 139(1) of the Act.

5. Issue notice, returnable on 14th December, 2026.

(ANITA MALHOTRA) **DEPUTY REGISTRAR**	**(NIKITA SINGH)** **COURT MASTER**