ITEM NO.4 COURT NO.6 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. 14289/2024

[Arising out of impugned final judgment and order dated 13-02-2023 in SCA No. 345/2023 passed by the High Court of Gujarat at Ahmedabad]

ASSISTANT COMMISSIONER OF INCOME TAX Petitioner(s)

VERSUS

VIRMATI SOFTWARE AND TELECOMMUNICATIONS LIMITED Respondent(s)

IA No. 170864/2026 - CONDONATION OF DELAY IN FILING
IA No. 170865/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS,IA No. 170862/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 07-08-2026 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) : Nr. N. Venkataraman, ASG
Mr. Arijit Prasad, Sr. Adv.
Mr. Sudarshan Lamba, AOR
Mr. V. Chandrashekhara Bharathi, Adv.
Mr. Vikash Sharma, ADv.
Mahamaya Chatterjee, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following

O R D E R

1. Delay condoned.

2. This Special Leave Petition is covered by the Judgment of this Court rendered on 3-10-2024 in “Union of India & Ors. vs. Rajeev Bansal” (Civil Appeal No.8629/2024 etc.) 2024 (11) Scale 473.

3. In view of the above, the petition filed by the Revenue is disposed of. The assessee will be governed by reasons discussed in the said Judgment.

4. The assessing officers will dispose of the objections in terms of the law laid down by this Court. Thereafter, the assessee who is aggrieved will be at liberty to pursue all the rights and remedies in accordance with law, save and except for the issues which have been concluded in the Judgment.

5. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)