

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). 21181/2026

[Arising out of impugned final judgment and order dated 11-11-2025 in TA No. 1059/2024 passed by the High Court of Gujarat at Ahmedabad]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 1

Petitioner(s)

VERSUS

PRATHANA GEMS

Respondent(s)

(IA No. 138484/2026 - CONDONATION OF DELAY IN FILING)

Date : 15-05-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. S Vijay Adithya, Adv.
Mr. Gaurav Arya, Adv.
Mr. Purnendu Bajpai, Adv.
Mr. Rajeeva Ranjan Rajesh, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. We are not inclined to interfere with the impugned order in exercise of our jurisdiction under Article 136 of the Constitution of India.
3. The Special Leave Petition is, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR