

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). 23191/2026

[Arising out of impugned final judgment and order dated 01-09-2025 in TA No. 929/2024 passed by the High Court of Gujarat at Ahmedabad]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 1 Petitioner(s)

VERSUS

SANJAYKUMAR DAMJIBHAI GANGANI Respondent(s)

(IA No. 133727/2026 - CONDONATION OF DELAY IN FILING)

Date : 08-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :

Mr. Sudarshan Lamba, AOR
Mr. Udai Khanna, Adv.
Mr. Pancham Jha, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having heard the learned counsel appearing for the Revenue and having gone through the materials on record, we find no good ground to interfere with the impugned order passed by the High Court.
3. The Special Leave Petition is, accordingly, dismissed.
4. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR(POOJA SHARMA)
COURT MASTER (NSH)