

ITEM NO.15

COURT NO.11

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 7614/2019

(Arising out of impugned final judgment and order dated 10-09-2018 in TA No. 1103/2018 passed by the High Court Of Gujarat At Ahmedabad)

PRINCIPAL COMMISSIONER OF INCOME TAX RAJKOT 1                      Petitioner(s)

VERSUS

MANISHABEN N. MASHRU    Respondent(s)

(FOR ADMISSION and I.R. and IA No.41073/2019-CONDONATION OF DELAY IN FILING )

Date : 15-03-2019 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD  
HON'BLE MR. JUSTICE HEMANT GUPTA

For Petitioner(s)

Mr. V. Shekhar, Sr. Adv.  
Mr. Om Prakash Shukla, Adv.  
Ms. Diksha Rai, Adv.  
Mr. Shashank Shekhar, Adv.  
Mr. Prithviraj Singh, Adv.  
Mr. Shakti Pandey, Adv.  
Ms. Sheetal Rajput, Adv.  
Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Delay condoned.

The tax effect is Rs 9,21,213. In view of Circular No. 3/2018 dated 11 July 2018, as amended by Circular dated 20 August 2018 of the Central Board of Direct Taxes<sup>1</sup>, the Special Leave Petition need not be entertained.

<sup>1</sup> "CBDT"

The Special Leave Petition is accordingly, dismissed.

However, the question of law is kept open.

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

(MANISH SETHI)  
COURT MASTER (SH)

(SAROJ KUMARI GAUR)  
BRANCH OFFICER