ITEM NO.23 COURT NO.9 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).56367/2026

[Arising out of impugned final judgment and order dated 24-07-2025 in SCA No. 19949/2022 passed by the High Court of Gujarat at Ahmedabad]

COMMISSIONER OF STATE TAX & ORS. Petitioner(s)

VERSUS

MEHALI PAPERS PRIVATE LIMITED & ORS. Respondent(s)

IA No. 284642/2026 - CONDONATION OF DELAY IN FILING

Date : 12-10-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE MANOJ MISRA
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :Ms. Deepanwita Priyanka- 2618, AOR
Mr. Saurabh Singh Fauzdar, Adv.

For Respondent(s) :

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

1. This special leave petition is reported to be beyond time by 324 days. Besides, a Special Leave Petition against the common impugned order has already been dismissed by this Court *vide* order dated 13.02.2026.

2. In such circumstances, having found that there is no cogent explanation for the delay, we deem it appropriate to dismiss this special leave petition both on ground of delay as well as merits.

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

Signature Not Verified
Digitally signed by CHETAN ARORA
Date: 2026.10.12 16:32:07 IST
Reason:

(CHETAN ARORA) (SAPNA BANSAL)
ASTT. REGISTRAR-cum-PS COURT MASTER (NSH)