

ITEM NO.18 +46

COURT NO.12

SECTION III

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No. 20007/2025

[Arising out of impugned final judgment and order dated 06-03-2025 in SCA No. 12047j/2024 passed by the High Court of Gujarat at Ahmedabad]

UNION OF INDIA & ANR.

PETITIONER(S)

VERSUS

ALFA TOOLS PRIVATE LIMITED

RESPONDENT(S)

(FOR ADMISSION and I.R.)

WITH

SPECIAL LEAVE PETITION (CIVIL) Diary No. 33085/2025

(FOR ADMISSION and I.R.

IA No. 153773/2025 - CONDONATION OF DELAY IN FILING)

Date : 01-08-2025 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PANKAJ MITHAL

HON'BLE MR. JUSTICE PRASANNA B. VARALE

For Petitioner(s) Mr. N.venkataraman, A.S.G.
Mr. Rupesh Kumar, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. Gaurang Bhushan, Adv.
Ms. Priyanka Terdal, Adv.
Mr. Udai Khanna, Adv.
Mr. Mukul Singh, Adv.
Ms. Saumya Tandon, Adv.

For Respondent(s)

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

1. Heard Mr. N.venkataraman. learned Additional Solicitor General for the petitioners.
2. The submission of learned counsel for the

petitioners is that the impugned judgment and order is based upon a decision rendered in *Gujarat Chamber of Commerce and Industry Vs. Union of India* reported in (2025) 170 taxmann.com, 251 Gujarat. He further states that the aforesaid judgment and order is under challenge in Diary No.33270 of 2025.

3. In view of the above, let these matters be listed along with the Diary No.33270 of 2025.

(SNEHA DAS)
SENIOR PERSONAL ASSISTANT

(NIDHI MATHUR)
COURT MASTER (NSH)