

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). 2817/2019  
(Arising out of impugned final judgment and order dated 18-06-2018  
in TA No. 604/2018 passed by the High Court Of Gujarat At  
Ahmedabad)

PRINCIPAL COMMISSIONER OF INCOME TAX GANDHINAGAR Petitioner(s)

VERSUS

ZIRCONIA CERA TECH GLAZES Respondent(s)  
(FOR ADMISSION and I.R. and IA No.18461/2019-CONDONATION OF DELAY  
IN FILING)

Date : 08-02-2019 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Petitioner(s) Mr. V. Shekhar, Sr. Adv.  
Mr. P.V. Yogeswaran, Adv.  
Ms. Vanshaja Shukla, 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.

Since the tax effect is less than Rs. 1 crore, as per the  
recent Circular of the C.B.D.T., such a petition should not have  
been filed. We, accordingly, dismiss the Special Leave Petition on  
this ground only. However, the question of law is left open.

Pending applications, if any, stand disposed of.

(SUSHIL KUMAR RAKHEJA)  
AR CUM PS

(INDU KUMARI POKHRIYAL)  
ASSISTANT REGISTRAR