

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). 43572/2026

[Arising out of impugned final judgment and order dated 02-02-2026 in SCA No. 4453/2020 passed by the High Court of Gujarat at Ahmedabad]

DEPUTY COMMISSIONER OF INCOME TAX

Petitioner(s)

VERSUS

ZYDUS INFRASTRUCTURE PRIVATE LIMITED

Respondent(s)

IA No. 248671/2026 - CONDONATION OF DELAY IN FILING

Date : 25-08-2026 This matter was called on for hearing today.

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

For Petitioner(s) Mr. Raghavendra P Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Devraj Bhattacharya, Adv.
Mr. Nikhil Aradhe, Adv.
Mr. Digvijay Dam, Adv.
Mr. Shubhankar Singh, Adv.

For Respondent(s)

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

1. Delay in filing the Special Leave Petition is condoned.

2. The submission of the learned counsel for the petitioner is that the High Court while passing the impugned order has overlooked the provisions of Section 115-Q of the Income Tax Act, 1961 (the "1961 Act") which provides that if a domestic company does not pay tax on distributed profits in accordance

with the provisions of Section 115-0, then, it shall be deemed to be an assessee in default in respect of the amount of tax payable by it and all provisions of the Act for collection and recovery of income tax shall apply.

3. It is the case of the petitioner that by virtue of Section 115-Q of the 1961 Act, there was no requirement of any reassessment and straightway a recovery notice was maintainable.

4. Issue notice, returnable in six weeks.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)