

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). 22095/2026

[Arising out of impugned final judgment and order dated 11-12-2025 in SCA No. 11687/2024 passed by the High Court of Gujarat at Ahmedabad]

RAJ ENTERPRISES

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

IA No. 142609/2026 - CONDONATION OF DELAY IN FILING

Date : 14-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. Prabhat Kaushik, AOR
Mr. Rakesh Kumar, Adv.
Mr. Prabhat Kaushik, Adv.
Mr. Gaurav Pachauri, Adv.
Ms. Manju Aggarwal, Adv.
Mrs. Puja Juneja, Adv.
Ms. Shruti Jangid, Adv.

For Respondent(s) :Mr. Raghvendra P Shankar, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Karan Lahiri, Adv.
Mr. Bhuvan Kapoor, Adv.
Mrs. Prerna Dhall, Adv.
Mrs. Chanda Trikha, Adv.

Ms. Deepanwita Priyanka, AOR
Ms. Priyal Sheth, Adv.

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

1. Delay condoned.
2. While we are not inclined to interfere with the impugned judgment(s) and order(s) passed by the High Court, the petitioner

will be entitled to challenge the legality and validity of the order dated 03.03.2026 passed by the Office of the Deputy Commissioner of State Tax, Mobile Squad, Gujarat State.

3. We make it clear that we have not expressed any opinion on the matter.

4. With this observation, the Special Leave Petition stands dismissed.

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

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR