ITEM NO.23 COURT NO.9 SECTION IV-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). 66706/2026

[Arising out of impugned final judgment and order dated 30-01-2026 in CEA No. 4/2019 (O & M) passed by the High Court of Punjab & Haryana at Chandigarh]

THE COMMISSIONER GOODS AND SERVICES TAX COMMISSIONERATE **Petitioner(s)**

VERSUS

M/S RAJINDRA AUTO INDUSTRIES **Respondent(s)**

IA No. 347334/2026 - CONDONATION OF DELAY IN FILING

Date : 23-11-2026 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. N Venkatarman, A.S.G.**
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V.C. Bharathi, Adv.
Ms. Manvi Sharma, Adv.
Ms. Aashna Gill, Adv.
Mr. Anmol Chandan, Adv.

For Respondent(s) :

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

1. Delay condoned.

2. Besides there being low tax effect, the High Court has noticed that a similar issue was decided by a Coordinate Bench of the High Court in Indsur Global Ltd. versus Union of India against which Civil Appeal No.6652 of 2018 was filed before this Court but Revenue did not

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Date: 2026.11.23 16:09:12 IST
Reason:

press the said appeal. In such circumstances, the High Court has dismissed the appeal.

3. We do not find any error in the view taken by the High Court. The special leave petition is, accordingly, dismissed.

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

(KAVITA PAHUJA)
ASTT. REGISTRAR-cum-PS

(MAYA KUMARI)
BRANCH OFFICER