

ITEM NO.42

COURT NO.3

SECTION XI

**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). 36322/2026

[Arising out of impugned final judgment and order dated 16-01-2026 in WT No. 2150/2024 passed by the High Court of Judicature at Allahabad]

M/S. VARUN ENTERPRISES

Petitioner(s)

VERSUS

ADDITIONAL COMMISSIONER GRADE 2 (APPEAL) & ORS.

Respondent(s)

**IA No. 179481/2026 - CONDONATION OF DELAY IN FILING
IA No. 179482/2026 - EXEMPTION FROM FILING O.T.
IA No. 180167/2026 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES**

WITH

Diary No(s). 36411/2026 (XI)

**IA No. 179833/2026 - CONDONATION OF DELAY IN FILING
IA No. 179834/2026 - EXEMPTION FROM FILING O.T.
IA No. 180096/2026 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES**

Date : 16-06-2026 These matters were called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE S.V.N. BHATTI
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR**

(PARTIAL COURT WORKING DAYS BENCH)

**For Petitioner(s) :Mr. Pawanshree Agrawal, AOR
Ms. Aakriti Goel, Adv.**

For Respondent(s) :

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

1. Mr. Pawanshree Agrawal, learned Advocate-on-Record

appearing on behalf of the petitioners submits that appealable order was passed on 14.10.2024 but the amendment prescribing pre-deposit came into effect only on 01.10.2025. In this view of the matter, he would submit that the condition of pre-deposit cannot be a precondition for filing further appeal in this case.

2. Delay condoned.

3. Issue notice to the respondents.

4. Tag with Special Leave Petition (Civil) Diary No. 28833/2026.

5. In the meanwhile, the petitioners are permitted to file an appeal and the appeal be entertained without a pre-deposit. This will however be subject to the outcome of the present Special Leave Petition.

(RAHUL KUMAR)
COURT MASTER (SH)

(NIKITA SINGH)
COURT MASTER (NSH)

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSSPECIAL LEAVE PETITION (CIVIL) Diary No(s). 36322/2026

[Arising out of impugned final judgment and order dated 16-01-2026 in WT No. 2150/2024 passed by the High Court of Judicature at Allahabad]

M/S. VARUN ENTERPRISES

Petitioner(s)

VERSUS

ADDITIONAL COMMISSIONER GRADE 2 (APPEAL) & ORS. Respondent(s)

IA No. 179481/2026 - CONDONATION OF DELAY IN FILING

IA No. 179482/2026 - EXEMPTION FROM FILING O.T.

IA No. 180167/2026 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

WITH

Diary No(s). 36411/2026 (XI)

IA No. 179833/2026 - CONDONATION OF DELAY IN FILING

IA No. 179834/2026 - EXEMPTION FROM FILING O.T.

IA No. 180096/2026 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Date : 16-06-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE S.V.N. BHATTI
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

(PARTIAL COURT WORKING DAYS BENCH)

For Petitioner(s) : Mr. Pawanshree Agrawal, AOR
Ms. Aakriti Goel, Adv.

For Respondent(s) :

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

1. Mr. Pawanshree Agrawal, learned Advocate-on-Record appearing on behalf of the petitioners submits that

appealable order was passed on 14.10.2024 but the amendment prescribing pre-deposit came into effect only on 01.10.2025. In this view of the matter, he would submit that the condition of pre-deposit cannot be a precondition for filing further appeal in this case.

2. Delay condoned.

3. Issue notice, returnable on 14.08.2026.

4. In the meanwhile, the petitioners are permitted to file an appeal and the appeal be entertained without a pre-deposit. This will however be subject to the outcome of the present Special Leave Petition.

(RAHUL KUMAR)
COURT MASTER (SH)

(NIKITA SINGH)
COURT MASTER (NSH)