ITEM NO.10 COURT NO.14 SECTION XI

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). 35603/2026

[Arising out of impugned final judgment and order dated 21-05-2026 in WT No. 1680/2026 passed by the High Court of Judicature at Allahabad]

M/S HARI OM UDYOG Petitioner(s)

VERSUS

STATE OF UP & ORS. Respondent(s)

(IA No. 255327/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS
IA No. 255324/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 255325/2026 - EXEMPTION FROM FILING O.T.)

Date : 02-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s): Mr. Rajat Mittal, AOR
Mr. Priyanshu, Adv.
Mr. Subham Kumar, Adv.

For Respondent(s):

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

1. We have heard learned counsel for the petitioner.

2. Delay condoned.

3. Petitioner’s challenge to order dated 03.12.2025 passed by Respondent No.4 under Section 74 of the Uttar Pradesh Goods and Services Tax Act, 2017 for the Financial Year 2018-19, was rejected by the High Court vide the impugned order dated 21.05.2026. However, the High Court granted liberty to the petitioner to file

the statutory appeal within reasonable time.

4. Having regard to the above, we are not inclined to entertain the Special Leave Petition. We, however, grant further 30 days’ time to the petitioner from today to file the statutory appeal in which event, objection as to limitation shall not be taken. All contentions are kept open, including on the question of pre-deposit, since it is submitted that in parallel proceedings under the Central Act, petitioner had already made the pre-deposit.

5. With the above observation, the Special Leave Petition is disposed of.

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

(ABHINAV KUMAR)	(CHETNA BALOONI)
COURT MASTER (SH)	COURT MASTER (NSH)