

ITEM NO.21

COURT NO.6

SECTION XVI

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

MISCELLANEOUS APPLICATION Diary No.27038/2026

[Arising out of impugned final judgment and order dated 09-03-2026 in SLP(C) No. 31296/2025 passed by the Supreme Court of India]

ROSHAN SHARMA, SOLE PROPRIETOR OF M/S. ARS METALS Petitioner(s)

VERSUS

DEPUTY COMMISSIONER OF REVENUE, STATE TAX & ANR. Respondent(s)

IA No. 138472/2026 - APPROPRIATE ORDERS/DIRECTIONS
IA No. 146858/2026 - CONDONATION OF DELAY IN FILING
IA No. 146862/2026 - PERMISSION TO FILE SLP WITHOUT
CERTIFIED/PLAIN COPY OF IMPUGNED ORDER

Date : 29-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE S.V.N. BHATTI

For Petitioner(s) :Mr. Vinay Shraff, Adv.
Mr. Ravi Bharuka, AOR
Mr. Dev Agarwal, Adv.
Mr. Saurav Kumar, Adv.

For Respondent(s) : Ms. Madhumita Bhattacharjee, Adv.
Mr. Keshav Bansal, Adv.

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

1. Delay condoned.

2. By our order dated 09.03.2026 passed in the main matter i.e., S.L.P.(C)NO.31296 of 2026, we had directed the petitioner to prefer an appeal within a period of six weeks against the order-in- original, i.e., the final order of assessment.

3. By this application, it has been brought to our notice that due to some technical glitches, the applicant/petitioner was not able to prefer appeal in time. He wants this Court to extend the time period to enable him to prefer the appeal.

4. Time as prayed for, is granted.

5. We are now informed that the applicant has already preferred the appeal.

6. Let the appeal be heard on its own merits without any objections as regards the time period within which the appeal has been preferred.

7. With the aforesaid, I.A. No. 138472/2026 is allowed and the Miscellaneous Application is disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)