

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). 37000/2026

[Arising out of impugned final judgment and order dated 26-02-2026 in WP No. 8499/2024 & WP No. 8500/2024 passed by the High Court of Andhra Pradesh at Amravati]

THE JOINT COMMISSIONER OF CENTRAL TAXES & ORS. Petitioner(s)

VERSUS

M/S KRISHNA SAI GRANITES INDIA PRIVATE LIMITED Respondent(s)

(IA No. 297240/2026 - CONDONATION OF DELAY IN FILING SLP AND IA No. 297242/2026 - CONDONATION OF DELAY IN REFILING SLP)

Date : 09-10-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :

Mr. S Dwarkanath, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. Rajat Vaishnav, Adv.
Mr. Vikas Sharma, Adv.
Mr. Digvijay Dam, Adv.
Mr. Vivek Kumar Pandey, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Having heard the learned counsel appearing for the petitioners - Revenue and having gone through the materials on record, we find no good ground to interfere with the common impugned Orders passed by the High Court in WP No. 8499/2024 & WP No. 8500/2024 respectively.

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Digital signed by
VISHAL ANAND
Date: 2026.10.09
17:05:29 IST
Reason:

3. The Special Leave Petitions are, accordingly, dismissed.

4. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)

