

IN THE SUPREME COURT OF INDIA
INHERENT JURISDICTION

REVIEW PETITION (CIVIL) Nos. _____/2026
[@Diary No.17036/2026]

IN

CIVIL APPEAL Nos.11744-11745/2025

COMMISSIONER OF SERVICE TAX

PETITIONER(s)

VERSUS

M/S ELEGANT DEVELOPERS

RESPONDENT(s)

O R D E R

1. Interlocutory application seeking permission to file review petition(s) is allowed.
2. Delay condoned.
3. These review petitions have been filed seeking review of judgment dated 10-11-2025 passed in the captioned Civil Appeals by which the said appeals were dismissed.
4. We have carefully gone through the judgment dated 10-11-2025 and the record. In our opinion, no case for review is made out. Consequently, the Review Petitions are dismissed.
5. Pending application(s), if any, shall stand disposed of.

.....J.
[J.B. PARDIWALA]

.....J.
[SANDEEP MEHTA]

NEW DELHI;
14th JULY, 2026.

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

REVIEW PETITION (CIVIL) Diary No(s).17036/2026

IN

CIVIL APPEAL Nos.11744-11745/2025

COMMISSIONER OF SERVICE TAX

Petitioner(s)

VERSUS

M/S ELEGANT DEVELOPERS

Respondent(s)

IA No. 87170/2026 - APPLICATION FOR PERMISSION TO FILE REVIEW PETITION

IA No. 87182/2026 - CONDONATION OF DELAY IN FILING

IA No. 87179/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 14-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE SANDEEP MEHTA

By Circulation

UPON perusing papers the Court made the following
O R D E R

1. Interlocutory application seeking permission to file review petition(s) is allowed.
2. Delay condoned.
3. The Review Petitions are dismissed in terms of the signed order which is placed on the file.
4. Pending application(s), if any, shall stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)