ITEM NO.25 COURT NO.7 SECTION XI

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

Petition(s) for Special Leave to Appeal (C) No.38377/2026

[Arising out of impugned final judgment and order dated 24-07-2026 in WT No.3223/2026 passed by the High Court of Judicature at Allahabad]

M/S R.R. TRADING COMPANY Petitioner

VERSUS

STATE OF UTTAR PRADESH & ANR. Respondents

(With I.A. No.338047/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 06-11-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SHEEL NAGU

For Petitioner(s) **Mr. Ajay Singh, Adv.**
Mr. Manish Pratap Singh, Adv.
Mr. Lokesh Kumar Choudhary- 2704, AOR
Mrs. Mukteswari Shukla, Adv.
Mr. Himanshu Shukla, Adv.
Mr. Dinesh Kumar Yadav, Adv.
Mr. Jai Kumar Jain, Adv.

For Respondent(s)

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

1. We are not inclined to interfere with the impugned judgment and order of High Court; hence, the special leave petition is dismissed.

Signature Not Verified
Digitally signed by SAPNA BISHT
Date: 2026.11.16 17:17:23 IST
Reason:

2. However, time to approach the Appellate Tribunal under Section 107 of the Central Goods and Services Tax Act, 2017 is extended by a period of two

weeks' from date.

3. If an approach is made within the aforesaid period, the appeal shall be considered on its own merits without limitation creating a bar.

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

(SAPNA BISHT)
ASTT. REGISTRAR-cum-PS

(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)