

ITEM NO.2

COURT NO.5

SECTION XII

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). 41154/2025

[Arising out of impugned final judgment and order dated 01-04-2025 in WA No. 1019/2025 passed by the High Court of Judicature at Madras at Chennai]

M/S VISION HOLIDAYS

Petitioner(s)

VERSUS

THE COMMISSIONER OF GST AND CENTRAL EXCISE

Respondent(s)

IA No. 227466/2026 - CONDONATION OF DELAY IN FILING

IA No. 227467/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 227463/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 12-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. K. V. Vijayakumar, AOR
Mr. K. V. Sriwas Narayanan, Adv.
Mr. K. V. Vibu Prasad, Adv.

For Respondent(s) :

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

Delay condoned.

Heard the learned counsel appearing for the petitioner.

We are not inclined to interfere with the impugned judgment and order passed by the High Court.

The Special Leave Petition is dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR