

ITEM NO.6 + 51

COURT NO.5

SECTION IX

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). 40410/2026

[Arising out of impugned final judgment and order dated 10-04-2026 in WP No. 2981/2026 passed by the High Court of Judicature at Bombay at Nagpur]

THE PRINCIPAL COMMISSIONER, CGST
AND CENTRAL EXCISE & ORS.

Petitioner(s)

VERSUS

SHIVHARE RETAIL PRIVATE LIMITED

Respondent(s)

IA No. 263500/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS, IA No. 263498/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

with

Diary No(s). 48014/2026

IA No. 270013/2026 - CONDONATION OF DELAY IN FILING

IA No. 270014/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 10-09-2026 These matters were called on for hearing today.

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

For Petitioner(s) : Mr. N Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Gaurav Arya, Adv.
Mr. Kartikeya Asthana, Adv.
Mr. Shashwat Anand, Adv.

Mr. Sahil Bhalaik, AOR
Mr. Tushar Giri, Adv.
Mr. Siddharth Anil Khanna, Adv.
Mr. Ritik Arora, Adv.
Mr. Shivam Mishra, Adv.
Mr. Utkarsh, Adv.
Mr. Mihir Joshi, Adv.

For Respondent(s) :

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

1. Issue notice on the Special Leave Petition(s) as well as on the application for condonation of delay.
2. Tag with SLP (C) No. 6232 of 2026.
3. Dasti, in addition, is permitted.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR