ITEM NO.31 COURT NO.6 SECTION IV-B

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). 68038/2026

[Arising out of impugned final judgment and order dated 30-01-2026 in CEA No. 80/2019 passed by the High Court of Punjab & Haryana at Chandigarh]

THE PRINCIPAL COMMISSIONER, GOODS AND SERVICES TAX COMMISSIONERATE **Petitioner(s)**

VERSUS

M/S. B.B.F. HOME CARE PRODUCTS LTD. **Respondent(s)**

IA No. 355623/2026 - CONDONATION OF DELAY IN FILING

Date : 27-11-2026 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. N Venkatarman, A.S.G.
Mr. Gurmeet Singh Makker- 2357, AOR
Mr. V C Bharathi, Adv.
Mr. Yashraj Bundela, Adv.
Mr. Vishal Mahajan, Adv.
Mr. Lewish Edward, 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 petitioner and having gone through the materials on record, we are not inclined to interfere with the impugned order passed by the High Court.

3. The Special Leave Petition is, accordingly, dismissed.

Signature Not Verified
Digitally signed by HARPREET KAUR
Date: 2026.11.27 18:33:14 IST
Reason:

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

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)