

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.34557/2026

[Arising out of impugned final judgment and order dated 29-07-2025 in WP No. 1565/2023 passed by the High Court of Judicature at Bombay]

M/S R.S. WINDLASS AND SONS

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

IA No. 196073/2026 - CONDONATION OF DELAY IN FILING

IA No. 196072/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 24-07-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UJJAL BHUYAN

HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s) :Mr. Parthiv K Goswami, Sr. Adv.

Mr. Joby P. Varghese, AOR

Mr. Abhinav Jaganath, Adv.

Mr. Aby P Varghese, Adv.

Mr. Jagmeet Singh Randhawa, Adv.

Ms. Rashi, Adv.

Mr. Harsh Vikram Singh, Adv.

For Respondent(s) :

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

1. Heard learned senior counsel for the petitioner.
2. Delay condoned.
3. Learned senior counsel for the petitioner submits that not only the show cause notices are belated, even on merit, the reasons given by the revenue for issuing the show cause notice culminating in the order in original stands concluded. Therefore, relegating the petitioner to the appellate forum again would serve no useful

purpose.

4. Issue notice, returnable on 28.09.2026.

5. In the meanwhile, no coercive steps shall be taken against the petitioner.

(IRAMNAZ)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)