

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 17943/2026

[Arising out of impugned final judgment and order dated 20-04-2026 in DBCWP No. 5848/2026 passed by the High Court of Judicature for Rajasthan at Jaipur]

M/S MURLIWALA PIGMENT

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(IA No. 155344/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 155345/2026 - EXEMPTION FROM FILING O.T.)

Date : 21-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN

HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) :

Mr. Jaswinder Singh Bedi, Adv.
Mr. Siddhant Sharma, AOR
Mr. Vikram Choudhary, Adv.
Mr. Akshay Malhotra, Adv.
Mr. Onam Saurabh, Adv.

For Respondent(s) :

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

1. Applications for exemption from filing certified copy of the impugned order and exemption from filing official translation are allowed.

2. Heard Mr. Jaswinder Singh Bedi, learned counsel appearing for the petitioner.

3. Learned counsel contends that under Section 67(4) of the Central Goods and Services Tax Act, 2017 (for short, "the Act") sealing of premises can be done only if access is denied. In the present case, according to the learned counsel, Section 67(4) of the Act has no application. Independently, learned counsel submits invoking Section 83 of the Act attachment of the bank accounts have been made. Learned counsel contends that till date there is no Show Cause Notice issued.

4. Issue notice.

5. Liberty to serve the standing counsel, in addition.

6. List on 29th May, 2026.

7. Learned counsel for the Department shall take instructions on the prayer for de-sealing the premises, in the meantime.

(ANITA MALHOTRA)
AR-CUM-PS

(MANOJ KUMAR)
COURT MASTER