

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). 28059/2026

[Arising out of impugned judgment and order dated 06-07-2026 in WP No. 24931/2026 passed by the High Court of Madhya Pradesh Principal Seat at Jabalpur]

M/S PVCON ENGINEERING CO.

Petitioner(s)

VERSUS

CGST AND CENTRAL EXCISE, BHOPAL & ORS.

Respondent(s)

(IA No. 237971/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 07-09-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE K.V. VISWANATHAN
HON'BLE MR. JUSTICE ARUN PALLI

For Petitioner(s) :

Mr. Abhishek Garg, AOR
Mr. Yash Gaih, Adv.
Mr. Ranesh Singh Mankotia, Adv.
Mr. Naman Mehta, Adv.

For Respondent(s) :

Mr. V.Chandrashekara Bharathi, Adv.

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

1. Application for exemption from filing certified copy of the impugned judgment is allowed.
2. Heard Mr. Abhishek Garg, learned counsel appearing for the petitioner and Mr. V.Chandrashekara Bharathi, learned counsel appearing on advance notice for the respondents.

3. Learned counsel for the petitioner submits that in this case, a Show Cause Notice was issued on 26th July, 2024 and the Order-in-Original was passed on 3rd October, 2024. Learned counsel submits that the amendment prescribing pre-deposit came into effect only from 1st October, 2025. Learned counsel submits that in view of that, the condition of pre-deposit cannot be a condition for filing further appeal in this case before the Goods and Services Tax Appellate Tribunal (for short, "GSTAT"). Learned counsel also submits that the Show Cause Notice was not issued by a proper officer.

4. Issue notice.

5. In the meanwhile, the petitioner is permitted to file an appeal before the GSTAT and the appeal shall be entertained without a pre-deposit. However, this will be subject to the outcome of the present petition.

6. Tag with SLP (Civil) Diary No.28833 of 2026.

(ANITA MALHOTRA)
DEPUTY REGISTRAR

(MANOJ KUMAR)
COURT MASTER