

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). 49455/2026

[Arising out of impugned final judgment and order dated 24-04-2026 in WA No. 1108/2026 07-07-2026 in WA No. 1108/2026 passed by the High Court of Karnataka at Bengaluru]

M/S. HOTEL PAI VISTA

Petitioner(s)

VERSUS

THE ADDITIONAL COMMISSIONER OF CENTRAL TAX

Respondent(s)

(IA No. 267995/2026 - CONDONATION OF DELAY IN FILING)

Date : 21-09-2026 This matter was called on for hearing today.

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

For Petitioner(s) : Mr. B G Chidananda Urs, Adv.
Mr. C B Gururaj, Adv.
Ms. Pragya Smriti, Adv.
Mr. Hari Abishek P, Adv.
Ms. Srishti, Adv.
Mr. Naveen Chandrashekar, Adv.
M/S. Gururaj & Nayak, AOR

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. 22321 of 2026.

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

(NIDHI WASON)
ASSISTANT REGISTRAR