

ITEM NO.4

COURT NO.6

SECTION XIV

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 for Special Leave to Appeal (C) No.26494/2026

[Arising out of impugned final judgment and order dated 09-07-2026 in WP(C) No. 9013/2026 passed by the High Court of Delhi at New Delhi]

MARGINMART INFOSYSTEMS PRIVATE LIMITED

Petitioner(s)

VERSUS

ASSISTANT COMMISSIONER CGST, DELHI NORTH

Respondent(s)

(IA No. 225526/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 18-08-2026 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) :

Ms. Apurva Singh, Adv.  
Ms. Mary Jonet, Adv.  
Mr. Chapalgaonkar Siddharth Sarang, AOR  
Mr. Akash Tripathi, Adv.

For Respondent(s) :

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

1. Exemption Application is allowed.
2. Having heard the learned counsel appearing for the petitioner and having gone through the materials on record, we do not find any error not to speak of any error of law in the impugned order passed by the High Court.
3. All that the High Court has said is that the petitioner has an efficacious statutory remedy of appeal under Section 107 of the CGST Act.
4. We grant four weeks' time to the petitioner to prefer Statutory Appeal in accordance with law.

5. It shall be open for the petitioner to raise all contentions available to it in law before the Appellate Authority, including the challenge to the deficiencies in the show cause notice.

6. With the aforesaid, the Special Leave Petition stands disposed of.

7. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)  
DEPUTY REGISTRAR

(POOJA SHARMA)  
COURT MASTER (NSH)