

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. 39842/2026

[Arising out of impugned final judgment and order dated 08-04-2026 in WP(C) No. 22449/2024 passed by the High Court of Orissa at Cuttack]

THE COMMISSIONER OF SALES TAX, ODISHA
COMMISSIONERATE OF COMMERCIAL TAX AND
GOODS AND SERVICES TAX & ANR.

Petitioner(s)

VERSUS

M/S. PARADEEP PHOSPHATES LTD

Respondent(s)

(FOR ADMISSION , IA No. 255372/2026 - CONDONATION OF DELAY IN REFILING
/CURING THE DEFECTS and IA No. 255370/2026 - PERMISSION TO FILE
ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 10-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE SANJAY KUMAR
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

For Petitioner(s) Mr. K.M. Nataraj, A.S.G.
Ms. Samapika Biswal, AOR
Ms. Mehak Kumar, Adv.
Mr. Anuj Udupa, Adv.

For Respondent(s) Mr. Prateek Kumar, Adv.
Ms. Raveena Rai, Adv.
Mr. Siddhant Grover, Adv.
Ms. Roshni Ojha, Adv.
M/s Khaitan & Co., AOR

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

Permission is granted to file additional documents/facts/
annexures.

Delay condoned.

Issue notice and tag with SLP(C) No. 8988/2026, titled "*The State of Odisha and Ors. vs. M/s. Indian Oil Adani Ventures Limited*" and other connected matters.

Notice shall be served by all modes, including *dasti*.

(BABITA PANDEY)
AR-CUM-PS

(PREETI SAXENA)
COURT MASTER (NSH)