

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). 35682/2026

[Arising out of impugned order dated 05-03-2025 in WT No. 1177/2022 passed by the High Court of Judicature at Allahabad]

M/S GURUNANAK ARECANUT TRADERS

Petitioner(s)

VERSUS

COMMISSIONER, COMMERCIAL TAX, U.P. & ANR.

Respondent(s)

IA No. 224524/2026 - CONDONATION OF DELAY IN FILING

IA No. 224521/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 224522/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

IA No. 224523/2026 - EXEMPTION FROM FILING O.T.

IA No. 224526/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 14-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MANOJ MISRA

HON'BLE MR. JUSTICE VIJAY BISHNOI

For Petitioner(s) : Mr. Ravi Bharuka, AOR

Ms. Pooja Talwar, Adv.

Mr. Saurav Kumar, Adv.

For Respondent(s) :

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

Delay condoned.

We do not find a good ground to interfere with
the impugned order/judgment in exercise of our
jurisdiction under Article 136 of the Constitution of
India. Accordingly, the special leave petition stands

dismissed.

**Pending application(s), if any, shall stand
disposed of.**

**(SONIA BHASIN)
ASSISTANT REGISTRAR-CUM-PS**

**(SAPNA BANSAL)
COURT MASTER (NSH)**