ITEM NO.27 COURT NO.7 SECTION XIV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No.13697/2026

[Arising out of impugned final judgment and order dated 17-03-2026 in WP(C) No. 3424/2026 passed by the High Court of Delhi at New Delhi]

M/S QUALITY NURSING SERVICES PVT.LTD. Petitioner(s)

VERSUS

UNION OF INDIA & ORS. Respondent(s)

IA No. 116995/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 119831/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 24-04-2026 This matter was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :Mr. Bibek Tripathi, Adv.
Mr. Ajay Kumar Shrivastav, Adv.
Mr. Sudhakar Tiwari, Adv.
Mr. Manoj Kumar, Adv.
Mr. Pratibha Keswani, Adv.
Mr. Giri Prasad, Adv.
Mr. Akshat Srivastava, AOR

For Respondent(s) :

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

1. The petitioner went before the High Court by way of a writ petition seeking to challenge the order of

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assessment passed by the Additional Commissioner of Central Tax dated 30.12.2025. The High Court declined to entertain the writ petition on the ground that the petitioner has alternative remedy for preferring an appeal under Section 107 of the CGST Act. The learned counsel would submit that his client would prefer an appropriate appeal with the requisite pre-deposit as a condition precedent but he may be granted sometime to go before the Appellate Authority.

2. We grant four weeks time from today to the petitioner to prefer an appropriate appeal before the Appellate Authority in accordance with law.

3. With the aforesaid, this petition stands disposed of.

4. Pending application(s), if any, stands disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

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