ITEM NO.38 COURT NO.6 SECTION XVII-B

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). 36341/2024

[Arising out of impugned final judgment and order dated 23-02-2024 in WPT No. 6387/2023 passed by the High Court of Jharkhand at Ranchi]

UNION OF INDIA & ANR. Petitioner(s)

VERSUS

M/S RANA ENGINEERING Respondent(s)

IA No. 231818/2024 - CONDONATION OF DELAY IN FILING
IA No. 231819/2024 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS
IA No. 231817/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 02-04-2026 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. N.Venkataraman, A.S.G.(NP)
Mr. Gurmeet Singh Makker, AOR (NP)
Mr. V C Bharathi, Adv.(NP)
Ms. Shweta Singh Verma, Adv.(NP)
Mr. Ashok Panigrahi, Adv.(NP)
Mr. Diwakar Sharma, Adv.(NP)

For Respondent(s) :Mr. Abhinav Raghuvanshi, AOR
Mr. Avinash Tripathi, Adv.
Mr. Prakhar Khanna, Adv.
Mr. Akshat Rawat, Adv.

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

1. None appears for the petitioners.

2. Learned counsel for the respondent submits that during the pendency of this Special Leave Petition, the appellate authority has passed an order revoking the cancellation of GST registration.

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3. In this view of the matter, the Special Leave Petition is perhaps infructuous. However, the question of law relating to interpretation of Section 107 of Central Goods and Services Tax Act, 2017 which pertains to limitation is kept open for being considered in an appropriate case.

4. We also make it clear that the Judgment and order dated 23.02.2024 passed by the High Court of Jharkhand at Ranchi in Writ Petition (T) No. 6387 of 2023 which is impugned before us shall not be treated as a precedent.

5. With these observations, the Special Leave Petition is dismissed as infructuous.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
ASSISTANT REGISTRAR

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