

ITEM NO.24

COURT NO.5

SECTION IV-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). 28802/2026

[Arising out of impugned final judgment and order dated 28-01-2026 in CWP No. 35491/2025 passed by the High Court of Punjab & Haryana at Chandigarh]

M/S KAMAL IDEAL INFRATECH PRIVATE LIMITED

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

IA No. 174388/2026 - CONDONATION OF DELAY IN FILING

Date : 16-06-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

(PARTIAL COURT WORKING DAYS BENCH)

For Petitioner(s) :Mr. Raghavendra Pratap Singh, AOR
Mr. Dharmender Kumar, Adv.
Mr. Rajkumar, Adv.
Mr. Pankaj Chaudhary, Adv.
Mr. Mahendra Pratap Singh, Adv.
Mr. Ved Prakash Pandey, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. Learned counsel for the petitioner submits that the material facts disclosing necessary ingredients for invoking Section 74 of the Central Goods and Service Tax Act, 2017 (for short, 'the CGST

Act') has not been disclosed. There is no willful suppression of material facts and the Input Tax Credit (ITC) claimed in the returns filed for October 2017 has been subsequently voluntarily reversed in the returns filed for November, 2017. It is also contended that similar issue is pending consideration before this Court in SLP (C) No. 33594 of 2025.

3. We have considered the show cause notice dated 08.09.2023 and the assessment order dated 07.11.2023 passed by the Officer concerned. It is patently clear from the order impugned that the factual matrix giving rise to the show cause notice has been elaborately discussed. It was open to the petitioner to assail the assessment order by way of an appeal under Section 107 of the CGST Act. He contends that he was unaware of the order which had been uploaded on the electronic portal. No convincing reason to overlook the electronic communication is offered. That apart, petitioner by his own admission was made aware of the proceedings much earlier in 2024 and thereafter approached the High Court belatedly in 2025. The High Court had rightly declined to entertain the Writ Petition as a surrogate to appellate proceedings which the petitioner had not availed and had become time barred. Present case stands on a different factual matter from SLP (C) No. 33594 of 2025 where the show cause notice under Section 74 of the CGST Act had been challenged on the ground primary facts disclosing suppression had not been stated. In view of these facts, we are not inclined to entertain the Special Leave Petition.

4. The Special Leave Petition is accordingly dismissed and the

accompanying interlocutory application(s), if any, stands disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)