

ITEM NO.7

COURT NO.11

SECTION XI

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).19942/2026

[Arising out of impugned final judgment and order dated 16-01-2026 in WT No.1142/2024 passed by the High Court of Judicature at Allahabad]

M/S. I.P. ROADLINES INDIA LTD.

Petitioner(s)

VERSUS

STATE OF UTTAR PRADESH & ORS.

Respondent(s)

(FOR ADMISSION)

(IA No. 186571/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 186572/2026 - EXEMPTION FROM FILING O.T.

IA No. 186569/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 08-07-2026 This matter was called for hearing today.

CORAM :

HON'BLE MR. JUSTICE AHSANUDDIN AMANULLAH
HON'BLE MR. JUSTICE SHEEL NAGU

[PARTIAL COURT WORKING DAYS BENCH]

For Petitioner(s) Mr. Aayushman Jauhari, Adv.
Mr. Harsh Mahan Jauhari, Adv.
Mr. Brijesh Jauhari, Adv.
Ms. Malik Ifshana, Adv.
Mr. Towseef Ahmad Dar, AoR

For Respondent(s)

O R D E R

Heard learned counsel for the petitioner.

2. Delay condoned.

3. The petitioner is aggrieved by the impugned order dated 16.01.2026 passed by the High Court of Judicature at Allahabad in Writ Tax No.1142 of 2024, by which the High Court has not interfered in the matter on the ground that now the GST Appellate Tribunal has started functioning and the matter is required to be considered by the said Appellate Tribunal.

4. However, learned counsel for the petitioner submitted that as per the latest material available on the website of the GST Appellate Tribunal, the same has not yet fully functional for the reason that the cases have not even been registered/numbered.

5. Having regard to the aforesaid and taking into consideration the fact that, the GST Appellate Tribunal has specifically been constituted to lessen the load of the High Court in such matters for a specific purpose and the same has become functional, we expect that the same would start functioning fully also.

6. Accordingly, the Special Leave Petition stands disposed of with liberty to the petitioner to mention the matter before the President of the GST Appellate Tribunal for not only registering/numbering the case but also to take up the matter and if required, at least hear it for the purpose of any interim relief which the petitioner may require.

7. We are conscious that the GST Appellate Tribunal because of its recent constitution and functioning, may be overloaded but in the peculiar facts and circumstances of the present case, when the matter was at the final stage before the High Court, we find it to be an appropriate case where a discretion for priority hearing of the case of the petitioner is required to be exercised. We have no

doubt that the President of the GST Appellate Tribunal would take appropriate action in the matter, if the matter is so mentioned.

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

(SAPNA BISHT)
COURT MASTER (SH)

(ANJALI PANWAR)
ASSISTANT REGISTRAR