

ITEM NO.17

COURT NO.6

SECTION III-B

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.27455/2026

[Arising out of impugned final judgment and order dated 18-06-2026 in SCA No. 1251/2026 passed by the High Court of Gujarat at Ahmedabad]

M/S SHIVANI ENTERPRISE

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

FOR ADMISSION

IA No. 233431/2026 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Date : 17-08-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mrs. Mauna Bhatt, Sr. Adv.
Mr. Malak Manish Bhatt, AOR
Ms. Sukanya Joshi, Adv.

For Respondent(s) :

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

1. Having heard the learned senior counsel appearing for the petitioner(s) and having gone through the materials on record, we are of the view that we should not interfere as the High Court has rightly observed that the petitioner has an alternative remedy of preferring a statutory appeal under

Section 107 of the Central Goods and Service Tax Act, 2017 (for short "the CGST Act").

2. We grant four weeks' time to the petitioner to prefer the statutory appeal before the Appellate Authority. It shall be open for the petitioner to raise all submissions available to him in law, including deficiencies in the show cause notice.

3. With the aforesaid, the Special Leave Petition stands disposed of.

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

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)