ITEM NO.20 COURT NO.5 SECTION XIV

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). 44390/2026

[Arising out of impugned final judgment and order dated 28-03-2025 in WP(C) No. 14121/2024 13-02-2026 in CMAPPL No. 41655/2025 passed by the High Court of Delhi at New Delhi]

COMMISSIONER OF STATE GST AND VAT,
DEPARTMENT OF TRADE Petitioner(s)

VERSUS

M/S. TRIUNE PROJECTS PRIVATE LIMITED Respondent(s)

IA No. 221855/2026 - CONDONATION OF DELAY IN FILING
IA No. 221856/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 19-08-2026 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. Bhakti Vardhan Singh, AOR

For Respondent(s) : Mr. Kavin Gulati, Sr. Adv.
Mr. Siddarth Malhotra, Adv.
Mr. Abhishek Garg, AOR
Mr. Yash Gaiha, Adv.
Mr. Ranesh Singh Mankotia, Adv.
Mr. Shubham Grover, Adv.
Mr. Rahul Jain, Adv.
Mr. Mohith S Kumar, Adv.
Mr. Suraj Sharma, Adv.

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

1. There is a delay of 394 days in filing these Special Leave Petitions and we do not find any plausible and bonafide explanation to condone this inordinate delay.

2. The Special Leave Petitions are, accordingly, dismissed on the ground of delay.

3. However, question of law raised by Mr. Bhakti Vardhan Singh, learned counsel appearing for the petitioner, on the interpretation of Rule 90(2) of the GST Rules, is kept open for being considered in an appropriate case.

4. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR