

ITEM NO.12

COURT NO.5

SECTION IV-C

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.35565/2026

[Arising out of impugned final judgment and order dated 25-03-2026 in WPT No. 32/2026 passed by the High Court of Chhattisgarh at Bilaspur]

M/S RISHI KUMAR AND SONS (HUF)

Petitioner(s)

VERSUS

STATE OF CHHATTISGARH & ORS.

Respondent(s)

IA No. 220960/2026 - CONDONATION OF DELAY IN REFILEING / CURING THE DEFECTS, IA No. 220964/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 220972/2026 - EXEMPTION FROM FILING O.T. IA No. 220967/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

Date : 11-08-2026 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) : Mr. Nikhil Purohit, Adv.
Mr. Harpreet Singh Gupta, AOR
Mr. Jatin Lalwani, Adv.

For Respondent(s) :

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

1. Delay condoned.
2. The High Court declined to entertain the Writ Petition preferred by the petitioner herein on the ground that he has

an efficacious alternative remedy of preferring an appeal before the Goods and Service Tax Appellate Tribunal (for short, "the GSTAT) at Chhattisgarh Bench.

3. The High Court has also taken notice of the fact that e-filing has already begun in the Tribunal.

4. In view of the aforesaid, we grant 30 days time to the petitioner to prefer an appropriate appeal.

5. With the aforesaid, the Special Leave Petition is disposed of accordingly.

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

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)