**ITEM NO.26 COURT NO.6 SECTION XIV**

**S U P R E M E C O U R T O F I N D I A**
**RECORD OF PROCEEDINGS**

**Petition(s) for Special Leave to Appeal (C) No(s).30419/2026**

**[Arising out of impugned final judgment and order dated 15-07-2026 in W.P.(C) No. 9153/2026 passed by the High Court of Delhi at New Delhi]**

**SODEXO INDIA SERVICES PRIVATE LIMITED Petitioner(s)**

**VERSUS**

**UNION OF INDIA & ANR. Respondent(s)**

**FOR ADMISSION**

**Date : 03-09-2026 This petition 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. Arvind P. Datar, Sr. Adv.**
**Ms. Kavita Jha, Sr. Adv.**
**Mr. Arun Jain, Adv.**
**Mr. Anant Mann, AOR**
**Ms. Surabhi Prabhu Desai, Adv.**
**Ms. Aditi Sabharwal, Adv.**
**Ms. Kanika Sethi, Adv.**

**For Respondent(s) :**

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

1. Having heard Mr. Datar, the learned senior counsel appearing for the petitioner and having gone through the materials on record, we are of the view that no error, not to speak of any error of law could be said to have been committed by the High Court in passing the impugned judgment and order.

2. The High Court declined to entertain the Writ Petition



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solely on the ground that the petitioner has an alternative efficacious remedy of preferring a statutory appeal under Section 107 of the Central Goods and Services Tax Act, 2017 (for short, the "CGST Act").

3. Mr. Datar has manifold contentions to raise before us. However, we leave all those contentions to be raised before the appellate authority, in accordance with law.

4. We grant four weeks' time to the petitioner to prefer a statutory appeal.

5. The appellate authority shall decide the appeal on its own merits, without being influenced in any manner by any of the observations made by the High Court in its impugned judgment and order.

6. With the aforesaid, the Special Leave Petition is dismissed.

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

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)



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