ITEM NO.22 + 55 + 60 COURT NO.11 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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 47274/2026

[Arising out of impugned final judgment and order dated 13-02-2026 in SCA No. 1380/2026 passed by the High Court of Gujarat at Ahmedabad]

AJAYBHAI NATWARBHAI ODD Petitioner(s)

VERSUS

THE ADDITIONAL COMMISSIONER (ANTI-EVASION) & ORS. Respondent(s)

(IA No. 247402/2026 - CONDONATION OF DELAY IN FILING
IA No. 247403/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 44188/2026
(IA No. 238823/2026 - CONDONATION OF DELAY IN FILING)

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 47261/2026
(IA No. 246166/2026 - CONDONATION OF DELAY IN FILING
IA No. 246163/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 01-09-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Petitioner(s) :Mr. Nachiketa Joshi, Sr. Adv.
Mr. Rahul Gajera, Adv.
Ms. Sucheta Joshi, Adv.
Ms. Sagrika Arya, Adv.
Ms. Ruchil Raj, Adv.
Mr. Sandeep Singh, AOR
For Respondent(s) :

Upon hearing the counsel, the Court made the following
O R D E R

1. Delay condoned.

2. We have heard the learned senior counsel appearing for the petitioner(s). We find no ground to entertain the Special Leave

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Petitions. Hence, Special Leave Petitions are, hereby, dismissed.

3. However, we reiterate that liberty granted by the High Court to raise all grounds before the Goods and Services Tax Appellate Tribunal (GSTAT), including the ones urged in the present Special Leave Petitions. The petitioner(s) shall also be at liberty to file application under Section 5 read with Section 14 of the Limitation Act, 1963. In the event of such an application being filed, the GSTAT shall consider it sympathetically, having regard to the fact that petitioner(s) were prosecuting their rightful cause before a wrong forum.

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

(SHUBHAM SONI)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)

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