ITEM NO.9 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

SPECIAL LEAVE PETITION (CIVIL) Diary No. 37003/2026

[Arising out of impugned final judgment and order dated 28-11-2025 in SCA No. 7292/2025 passed by the High Court of Gujarat at Ahmedabad]

UNION OF INDIA & ANR. Petitioner(s)

VERSUS

MAHICKRA CHEMICALS LIMITED Respondent(s)

(IA No. 290823/2026 - CONDONATION OF DELAY IN FILING SLP & IA No. 290828/2026 - CONDONATION OF DELAY IN REFILING SLP)

Date : 05-10-2026 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. Gurmeet Singh Makker- 2357, AOR
Mr. V.C Bharathi, Adv.
Ms. Manvi Sharma, Adv.
Ms. Mrigna Shekhar, Adv.
Mr. Arushi Singh, Adv.
For Respondent(s) :

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

1. Delay condoned.

2. Heard the learned counsel appearing for the petitioners - Revenue.

3. The challenge by the Union of India and the Department is against the impugned Judgment of the High Court having held the omission of Rule 96(10) of the Central Goods and Services Tax (CGST) Rules, 2017 to be applicable to every pending proceedings as on the date of its omission.

4. We take notice of the fact that the appeals, arising out of the similar issue, had already been dismissed by this Court on 6-8-2026.

5. In view of the aforesaid, nothing remains in the Special Leave Petition and the same is, accordingly, dismissed.

6. Pending applications, if any, shall also stand disposed of.

(VISHAL ANAND)
DEPUTY REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)