

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 17547/2025

[Arising out of impugned final judgment and order dated 17-10-2024 in R/SCA No. 10504/2023 passed by the High Court of Gujarat at Ahmedabad]

UNION OF INDIA & ANR.

Petitioner(s)

VERSUS

M/S YASHO INDUSTRIES LTD

Respondent(s)

IA No. 114295/2025 - CONDONATION OF DELAY IN FILING

IA No. 114296/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 19-05-2025 This matter was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA

For Petitioner(s) :Mr. N. Venkatraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Ms. Pankhuri Srivastava, Adv.  
Mr. Amit Sharma -ii, Adv.  
Mr. Piyush Beriwal, Adv.  
Mr. Rajeev Ranjan, Adv.

For Respondent(s) :Mr. Abhishek A Rastogi, Adv.  
M/S. Tas Law, AOR  
Ms. Trishala Trivedi, Adv.  
Mr. Utsav Trivedi, Adv.  
Ms. Pooja M Rastogi, Adv.  
Ms. Garima Gupta, Adv.  
Ms. Shivani Bhushan, Adv.

UPON hearing the counsel the Court made the following

O R D E R

Delay condoned.

In Special Leave Petition (C) Nos. 25437/2023 and 324/2024, the Assesseees have preferred the petitions before this Court which have been entertained. When the Revenue has preferred

contd..

Special Leave Petition (C) D.No.508/2025, reliance has been placed on the fact that the Assessee's petitions have been entertained by this Court and therefore on that basis notices were issued in the case of Chief Commissioner of CGST and C.E. and Anr. Vs. M/s. Shiv Crackers.

Today, Shri Abhishek A Rastogi, learned counsel for the respondent/caveator has brought to our notice the fact that initially notices were issued by this Court in the Special Leave Petitions filed by the Assessee's. The respondent(s) ought not to have relied upon those cases for the purpose of seeking notice(s) in their Petitions also. In the circumstances, he submitted that there is no merit in this special leave petition. He also brought to our notice the fact of the Rule 96(10) of the CGST has been deleted in the year 2024.

We have heard learned counsel for the petitioner(s)/Department. The Department's contention is that since similar matters are pending before this Court, this case also may be tagged with those cases.

As already noted, the aforesaid cases initially filed before this Court are of the Assessee's and not of the Department. In the circumstances, we find that the impugned order passed by the High Court in R/SCA No. 10504/2023 would not call for any interference. Hence, the Special Leave Petition is dismissed.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)  
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)  
COURT MASTER (NSH)