

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).3185/2026

[Arising out of impugned final judgment and order dated 10-10-2025 in WPL No.18561/2025 passed by the High Court of Judicature at Bombay]

ANI TECHNOLOGIES PRIVATE LIMITED

Petitioner(s)

VERSUS

THE UNION OF INDIA & ANR.

Respondent(s)

(IA No. 21296/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 29-01-2026 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI

For Petitioner(s) :Mr. Tushar Jarwal, Adv.
Mr. Rahul Sateerja, Adv.
Mr. Vishnu Kant, AOR

For Respondent(s) :

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

1. We have heard learned counsel for the petitioner at a considerable length.
2. We do not find any valid grounds to interfere with the view taken by the High Court in the impugned order. The Division Bench of the High Court has correctly interpreted the expression "*where it is possible to do so*" found in Section 73(4B)(b) of the Finance Act, 1994, and interpreted in paragraphs 4 and 5 of the impugned order. In our view, the High Court has also correctly relegated the petitioner to avail the appellate remedy before the Appellate Authority in terms of the provisions referred to in para 6 of the

impugned order.

3. Consequently, we dismiss this special leave petition leaving it open for the petitioner to avail the alternative remedy as permitted by the High Court.

4. We, however, would like to clarify paragraph 9 of the order dated 02.05.2025 passed by a Coordinate Bench in SLP(C) No.5392/2025 (Union of India & Ors. vs. GMR Airport Infrastructure Ltd.) to the extent that there shall be no impediment on the Appellate Authority to decide the petitioner's appeal on merits and in accordance with the law.

5. In the peculiar facts and circumstances of this case, the petitioner is permitted to file the statutory appeal within a period of four weeks. If any such appeal is filed, the Appellate Authority shall entertain the appeal on merits.

6. All pending applications, if any, also stand disposed of.

(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS

(PREETHI T.C.)
ASSISTANT REGISTRAR