

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 SPetition for Special Leave to Appeal (C) No.3361/2026

[Arising out of impugned final judgment and order dated 01-12-2025 in WPC No. 18204/2025 passed by the High Court of Delhi at New Delhi]

MANPAR EXIM INC

Petitioner(s)

VERSUS

ADDITIONAL DIRECTOR DIRECTORATE GENERAL OF
GST INTELLIGENCE & ORS.

Respondent(s)

(FOR ADMISSION)

Date : 30-01-2026 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE JOYMALYA BAGCHI

For Petitioner(s) :

Mr. Chinmaya Seth, Adv.
Mr. Geet Ahuja, AOR
Mr. A.K. Seth, Adv.
Ms. Palak Mathur, Adv.
Ms. Purnima Chanana, Adv.
Mr. Karanveer Singh, Adv.

For Respondent(s) :

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

1. Having heard the learned counsel appearing for the petitioner and having gone through the materials on record, we find no good ground to interfere with the impugned order passed by the High Court.
2. The High Court has relegated the petitioner to avail the remedy of an Appeal under Section 107 of the C.G.S.T. Act.
3. As prayed for by the learned counsel, we grant two weeks' time to the petitioner to prefer Statutory Appeal before the Appellate Authority.
4. With the aforesaid, the Special Leave Petition is dismissed.
5. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)