

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). 8676/2026

[Arising out of impugned final judgment and order dated 25-06-2025 in SCA No. 16691/2014 25-06-2025 in SCA No. 5447/2016 25-06-2025 in SCA No. 5448/2016 25-06-2025 in SCA No. 5464/2016 25-06-2025 in SCA No. 5465/2016 25-06-2025 in SCA No. 6869/2016 25-06-2025 in SCA No. 7281/2016 passed by the High Court of Gujarat at Ahmedabad]

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

M/S J B AND BROTHERS PVT LTD

Respondent(s)

IA No. 74606/2026 - CONDONATION OF DELAY IN FILING

Date : 16-03-2026 This matter was called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE DIPANKAR DATTA
HON'BLE MR. JUSTICE SATISH CHANDRA SHARMA**

**For Petitioner(s) : Mr. N.Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mrs. Nisha Bagchi, Adv.
Mr. Gaurav Arya, Adv.
Mrs. Seema Bengani, Adv.
Mr. Udai Khanna, Adv.
Mr. Pushpinder Singh Nanda, Adv.**

For Respondent(s) :

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

1. Delay condoned.
2. The special leave petitions are dismissed in view of Circular F.No. 390/Misc./30/2023-JC dated 2nd November, 2023 of the Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs (Judicial Cell).
3. However, the question of law is kept open.
4. Pending interlocutory application(s), if any, shall stand disposed of.

**(JATINDER KAUR)
P.S. to REGISTRAR**

**(SUDHIR KUMAR SHARMA)
COURT MASTER (NSH)**